AN ESSAY UPON Ways *and* Means.

AN

ESSAY.

UPON

ESSAY

Of Supplying

WAR.

Ways and Means.

LONDON:

Printed for Jacob Lonson at the Judge's Head, near the Inner Temple-Gate in Fleetstreet. 1695.

A N R.4.65.

ESSAY

UPON

Ways and Means

Of Supplying the

WAR.

LONDON:
Printed for *Jacob Tonson* at the *Judge's Head*, near the *Inner-Temple-Gate* in *Fleetstreet*. 1695.

1673:12

AN ESSAY UPON WAYS and MEANS OF Supplying the War.

IN the courſe of this War, we are engag'd in with *France*, nothing ſeems more to have hurt our affairs, than an Opinion, which from year to year has been entertain'd among ſome People of Authority, That the War could not laſt; which they were brought into, by the vanity, natural to our Nation, of over-rating our own ſtrength, and undervaluing that of our Enemies.

Whoever reflects upon the *Ways and Means*, by which we have all along ſupplied the King, will plainly ſee how much this Opinion has prevail'd with the People in general.

Raiſing Money by Land Taxes, Fonds of Intereſt, Polls, doubling the Exciſe, charging Tonnage, laying new Cuſtoms, and anticipating the old ones, may be proper Expedients to anſwer a ſingle and a ſhort Neceſſity, but, perhaps, they will hardly appear to be the proper *Ways and Means* to carry on a great, and a long War.

At the beginning of the Confederacy, *France* ſeem'd to take in all its Sails, in expectation of a Storm, and in a manner ſate ſtill, while we took *Mentz* and *Bon*. This Succeſs, and the great Names, and Mighty Kingdoms and States, that were Liſted in this Quarrel, made us flatter our ſelves with Extravagant hopes; The moſt Modeſt did believe the King

of

of *France* might be eaſily reduced to the ſtate he was left in by the *Pyrenean* Treaty: But the more general Opinion was, That he would be ſubdued to our own Terms.

But ſuch did not conſider, that there is hardly any inſtance to be given in Story of a Mighty Empire over-run, that was in the full poſſeſſion of its Military Virtue. In ſuch an entire poſſeſſion of the Art of War were the *Romans* during the ſecond *Punic* War; the whole People were train'd up to Arms, and continual Action had bred up and inſtructed many famous Captains, ſo that they were not to be broken by the many Victories *Hannibal* obtain'd, even in the heart of *Italy*.

And in ſuch a Warlike poſture was the *Ottoman* Empire, when *Tamberlain* came into *Aſia*, who in the Battel, fought in the Year 1397, took *Bajazet* Priſoner, and ſlew moſt of his Army; yet that People, bred to

War under three Martial Kings, were ſo far from being ſubdu'd, that in fifty three Years after, beſides many other acquiſitions, they were able to Conquer all the remains of the *Greek* Empire.

Great Dominions are to be attempted with hopes of ſucceſs then only, when either their own bulk makes them unweildy, or when Wealth has deprav'd their Manners, or when long Peace has made them forget their Military Skill and Vertue; and at ſuch ſeaſons have the great Monarchies of the World been Invaded and Conquer'd, not by Superior Virtue in others, but for want of Virtue in themſelves.

It is not from hence concluded, that leſſer Nations are not to make War with ſtrong and Victorious Princes, or that we in *England* ſhould not with the laſt drop of Blood defend this almoſt only ſpot of ground, which ſeems remaining in the World to Public Liberty. But

But from these Instances, and many others in History, it may be argu'd, that we cannot presently, and with ease, pull down so Mighty an Empire as *France*; and that much Time, Blood, and Treasure, must, perhaps, be spent, before we can reduce it to such Terms of Peace, as may be Safe and Honourable for the Confederates.

And since there seem very many, who think the business of this War so easie, and who wonder the Confederates have done no more, it may not be improper to take a short view of the Affairs of *France*, in order to make it appear, what a powerful Enemy we have to deal with.

That Kingdom has been growing, for these two hundred and seventy years, by slow degrees, to the height we now see it at; and from the time of *Charles* the Seventh, to the Reign of *Francis* the Second, there were always upon the Throne Martial and

Active Princes, in perpetual War, and forming their People to Diſcipline.

And if in the little Commonwealths of *Greece*, wherever there happen'd to be an extraordinary Man, that Man did make his City ſtrong and powerful for a long time after; much more muſt a Succeſſion of ſix Kings, all Men of Counſel and Action, give ſtrength and power to ſuch a Kingdom as *France*.

'Tis true, that from the time of *Francis* the Second, to the Peace of *Vervins*, which was about forty Years, the Nation was miſerably torn by a long and cruel Civil War; but, as there are certain Diſeaſes, which, when overcome, diſpoſe the Body to a better ſtate of health for the future; ſo, perhaps, it may be made appear, that even this Civil War, in its Conſequences, has contributed to the preſent Power of that Monarchy, by pulling down the three chief obſtacles

ſtacles that ſtood in the way of its Greatneſs; which were, the Proteſtant Intereſt, *Spain*, and the old Nobility of the Kingdom.

The Maſſacre of *Paris* gave the Proteſtant Intereſt in that Nation ſuch a wound, as it has never ſince been able to recover.

Philip the Second, to procure the Crown of *France* for the Infanta, did furniſh ſuch vaſt Sums for the Maintenance of the League, as have ever ſince kept *Spain* low.

And the Houſes of *Lorrain*, *Montmorancy*, and *Chaſtillon*, were in a manner extinguiſh'd in that War; and the reſt of the great Families ſo ruin'd by it, that they are now no more than the Trappings and Ornaments of the Tyranny, which were in times paſt ſo ſtrong a part of the Conſtitution.

From the Peace of *Vervins*, *Harry* the Fourth employ'd his care in repairing the Calamities of that Civil

War, and chiefly he ſet himſelf to bring the Treaſury of his Kingdom into ſome order; in which he was aſſiſted by the Duke of *Sully*, a frugal Man, who, by natural Wiſdom and meer Honeſty, brought the Revenue out of infinite Debts into ſuch a flouriſhing condition, that, when the *French* were forming their great deſigns againſt the Houſe of *Auſtria* in 1610, they had ready four or five years Proviſion for a War, that was likely to be the greateſt their Nation had ever undertaken.

But the foundations of the preſent Greatneſs of that Monarchy, were laid by Cardinal *Richelieu*; he firſt introduc'd that exact Method which appears in all their Affairs, that ſecreſie and ſteadineſs which is in their Councils, and that intire Obedience which all ſubordinate degrees pay to their Superiors; and, by exacting it ſeverely, he firſt accuſtom'd the *French* to that Zeal, Diligence, and Honeſty,

Honeſty, to their Maſter, which they ſhow in all Public buſineſs.

Cardinal *Mazarin* was bred up in his School; a Man, perhaps, not quite ſo deep, but of infinite Subtilty, and very fit for the Intrigues of the Cabinet, in a Minority, and under the Regency of a Queen Mother. What the Duke of *Sully* but began, *Colbert* brought to perfection in the Public Revenue; and both he and *Louvoy*, were mighty Encouragers of the Trade and Manufactures of the Kingdom.

Thus *France*, for a long tract of time, has had great Princes on the Throne; or, which is as good, able Men in the Miniſtry; and all the while they have been enlarging their Dominions.

Spain, formerly their Rival Kingdom, they have reduc'd to a low condition; Arts and Sciences, Trade and Manufactures, are much improv'd among them.

The

The Art of War they have brought to a height and perfection never known in *Greece*, or among the *Romans*.

Long Action has form'd them many fit Generals, Experienc'd Officers, and a number of good Troops.

They are Skilful in Encampments, they order a Battel well; and no People contrive better for the Subsistance of an Army.

Their Discipline is good and severe, and all Nations must yield to them in the knowledge of Attacking and Defending places.

And by Art and Industry, they seem to have overcome Nature and Situation, in making themselves so powerful at Sea, with but few convenient Ports, and but little Trade, in proportion to their Neighbours.

Their present King is undoubtedly a Person of great Abilities, Wisdom, and Conduct; he is well serv'd in every part of his Government; his

his Revenue is skillfully brought in, and frugally laid out; no Prince has ſo quick and certain Intelligence; and he has wrought into his Intereſts a conſiderable Party in every State and Kingdom in *Europe*.

We all know too well, what large footing he has of late years got round about him, towards *Spain*, in *Italy*, near the *Swiſs* Cantons, and in *Germany*, of both ſides the *Rhine*, and in the Low Countries. Whoever carefully weighs theſe things, and duly conſiders the Strength and Policy of that Kingdom, will hardly think the Confederates, for the preſent, in a condition to give the Law, or able as yet to drive *France* to ſuch a Peace, as may be now Honourable, and Safe hereafter.

They, who believe a Peace ſo probable and near, ground their Opinion upon the Poverty this long War muſt have brought upon *France*: And no doubt, the Subjects there

are

are reduc'd to exceſſive want, by the Univerſal ſtop that is upon Trade, by the Dearth two unſeaſonable years has occaſion'd, and by maintaining, for ſix years, a great Fleet, and ſuch numerous Land Forces.

But the *French* ſeem to pay themſelves for all their Home Miſeries, with their Fame abroad, the Majeſty of their Empire, Splendor of their Court, Greatneſs of their Monarch, and the noiſe of his Victories; like a Beaſt, that goes merrily with a heavy Burthen, pleas'd with his fine Furniture, and the Bells that jingle about him.

For thoſe vain appearances are, to that People, in the ſtead of Eaſe, Plenty, and all the other Goods of Life; tho' they truly tend but to make their Slavery more laſting.

Therefore while their King is thus Succeſsful in his Arms, we have ſmall reaſon to think the Wants and Cries of his Country will conſtrain him to end the War. But

But ſuppoſe him in ſuch ſtreights, as that he willingly will liſten to a Peace; can we modeſtly believe him in ſo low a condition, as that the Confederates may at preſent have ſuch a one as will be ſecure and laſting?

Is he yet ſo diſtreſſed by the War, as to be contented things may be put upon ſuch a foot of Equality, that hereafter he may be compell'd to obſerve his Articles? for without this, any Peace we can make will be but unſound and precarious.

Perhaps he may ſubmit to give up *Lorrain*, *Philipsburg*, and *Strasburg*, and his late Conqueſts in *Savoy*, *Catalonia*, and *Flanders*; The Pope, *Venetians*, and the two *Northern* Crowns, ſhall be Mediators, and afterwards Warrantees of the Treaty. The Confederacy ſhall ſtill ſubſiſt, and upon ſtricter terms of Union: But, when we have bound *Sampſon* with theſe new Ropes, may he not, when

when he pleaſes, break them from off his Arms like a Thread?

Indeed, we might promiſe our ſelves that a Peace would be good and durable, if we were enough Superior in the War, to make him Surrender thoſe ſtrong places, with which, on every ſide, he ſeems to Bridle this part of the World.

Or, if he were ſo diſtreſs'd, as, for a Peace, to deprive himſelf of his Fleet, to which the *Romans* compell'd *Carthage*, and, afterwards, King *Antiochus*, then we in *England* might promiſe our ſelves future Safety.

But, while his Naval ſtrength is unbroken; while he has that Chain of Fortified Towns upon the *Rhine*; and that formidable Barrier in *Flanders*; while on the ſide of *Spain*, *Italy*, and *Switzerland*, he is left in ſuch a condition to Invade, and ſo fortified againſt Invaſion, we may make a Peace that ſhall give us preſent eaſe, and put off the Evil day for a time,

but

but we cannot pretend to have ſecur'd our Liberties, or defeated his deſigns of Univerſal Monarchy.

Whoever carefully examines thoſe general Treaties of Peace the *French* of late years have concluded with the Houſe of *Auſtria*, and their other Oppoſites, from that of *Vervin*'s, to that of *Nimmeghen*, will find they have had no effect, but to give *France* a legal Title to what it poſſeſt before by Conqueſt, or to affort it time to repair the Calamities of War, and to gather Strength for new and greater Undertakings.

We took this War in hand to aſſert the Liberties of *Europe*, and to encourage us to carry it on, we have Examples, ancient and modern, of Nations that have reſiſted great Monarchies, and who have at laſt worked out their Freedom by Patience, Wiſdom, and Courage.

In Defence of their Laws and Religion, the *Low-Countreys* maintained a War

a War with *Spain* from 1566 to 1648, which ended in the Peace of *Munſter*, and in that Struggle they fixed their Government.

Great Monarchies do eaſily overrun and ſwallow up the leſſer Tirannies and Principalities that are round about them; but they find much harder Work, and another ſort of Oppoſition, when they come to invade Common-wealths, or mix'd Governments, where the People have an Intereſt in the Laws.

Under Tirannies, where the Subjects only contend for the Choice of a *Maſter*, the Diſpute is ſeldom real and haerty; but, in free Countreys, where the People fight for themſelves, and their own proper Wealth and Security, they are in earneſt, and defend themſelves accordingly. The *Perſians* very eaſily ſubdued the neighbouring Monarchies that made up their large Empire; but when they came to invade the *Grecians*, a free People,

People, we ſee how their numerous Armies, and great Navies were at laſt defeated.

That War was carried on by Confederates, of which the chief were the *Lacedemonians*, and the *Athenians*; one a Kingly Government limited by Laws, the other a Common-wealth; it laſted two and twenty years, reckoning from the Battel of *Marathon*, to that Victory gain'd by *Cimon*, which forced the *Perſians* to ſue for Peace.

And it may not be amiſs to take notice, how the *Athenians* laid the whole ſtreſs of this War upon their Naval force, purſuant to the *Oracle*, which told them they ſhould be ſafe within their Walls of Wood, leaving *Athens* it ſelf defenceleſs, that their Fleet might be the ſtronger.

Many more Inſtances may be given of great things perform'd in the defence of Liberty; but then they have been done, by Men who had

laid aſide their Luxury, Corruption, Self-ends, and private Ambition, and who had devoted themſelves intirely to the Common Good.

If therefore we hope to get out of this War with Honour, and, at laſt, make a ſafe and durable Peace, we muſt ſhow more than ordinary Virtue and Reſolution; we muſt bear patiently the Public burthens; but chiefly, we muſt not give our Enemies any room to believe, either by our Actions or Councils, that we ſhrink and give back, as if we thought the buſineſs too weighty for us.

Many things may happen to reward this patience, which would put us in the Power of treating upon more equal terms.

The King of *France* is infirm, and in years; if he ſhould fail, while the War is on foot, his People, perhaps, may take that time to ſhake off their Oppreſſion; and his Son may not be able to carry on the great Machine

of

of that Government, with the ſame Steadineſs, Conduct, and Authority. Or, the Dauphin may dye, which would give the Princes of the Blood the proſpect of a Minority, always fatal, and the occaſion of diſorders in that Kingdom.

Beſides, notwithſtanding the ſeeming health and vigour of that Government, it has within it dangerous Diſtempers, of which the ſymptoms appear not in this Proſperity of their affairs, but would be ſeen in any Public calamity; ſuch as the loſs of a Battel, or a total defeat at Sea, which in the courſe of the War may happen.

If *France* ſhould receive any ſhock or wound of that kind, the ill humours bred by Oppreſſion, and Arbitrary Power, would break out, and ſhew themſelves, in every part of the Conſtitution.

Theſe, or any other accidents that might ſtir up Civil Commotions

in that Kingdom, would render it uncapable of a Foreign War, and conſequently, procure us more advantageous Conditions of Peace.

But the moſt proper Seaſon to conclude a Peace with the *French*, in all appearance, will be when they are Impoveriſh'd, and exhauſted of that Money by which they have ſo much prevailed, and when that ſinew of War begins to ſlacken.

For there is a degree of Expence, which no Nation can exceed without utter ruin, and the Public may become a Bankrupt as well as a private Perſon.

And ſince War is grown ſo expenſive, and Trade is become ſo extended; and ſince Luxury has ſo much obtain'd in the World, no Nation can ſubſiſt of it ſelf without Helps and Aids from other places; ſo that the Wealth of a Country now is the Ballance, which ariſes from the exchange with other places, of its Natural or Artificial Product. The

The Natural Product are the Fruits of the Earth; the Artificial are the Manufactures.

That part of Trade which conſiſts in buying Commodities in one Nation, and ſelling them in another, is very little the Commerce of *France*.

And this Ballance accrues, either from Money *in ſpecie*, brought home, or Foreign Commodities, or Credit, which one Country has upon another.

The Prince's Revenue, is a due proportion and ſhare out of this Ballance.

Whatever Nation is at a greater expence than this Ballance admits of, will as ſurely be ruin'd in time, as a private Perſon muſt be, who every year ſpends more than the Income of his Eſtate.

And that Prince, who gathers more than this Ballance will naturally afford, muſt as certainly bring ruin upon his Country, becauſe he

lives upon the quick Stock of his People.

The ordinary Publick Revenue of *France* was, before this War, yearly, about one hundred and fifty Millions of Livres, which reduc'd to our Money, is about twelve Millions Sterling.

We all know how hardly this great Sum was extorted from the People, but they were enabled to pay it by the Ballance that aroſe to them from the vent of their Commodities and Manufactures.

Their moſt Staple Trade was Wine, Oyl, Salt, Linnen, and Paper, their Manufactures are innumerable, and a vaſt profit they did conſtantly make by the reſort of ſtrangers to their Country, and likewiſe by furniſhing all *Europe* with their Fineries and Vanities.

The ordinary Revenue muſt needs be much impair'd by the effects of the War; but this we may ſuppoſe,

is made up to the King by extraordinary Means. For we cannot think he maintains his Goverment, Fleet, and Armies, at a leſs Expence than Twelve Millions yearly.

Now how this Expence can be long continued by the *French*, is hardly imaginable, when there is ſuch an Interruption upon their Commerce, and ſo little vent for their Commodities and Manufactures.

They are cut off by this War from almoſt all their profitable Trade, their Poor are unimploy'd, and the Growth of their Country ſticks upon their hands, and their Body Politick, being at a continual Expence of Spirits, without the uſual Supplies and Reliefs, muſt fall into Faintneſs, and Decay in all its Members. The Ballance ariſing from Trade being wanting, which ſhould maintain King and People, there muſt inevitably follow, at firſt private Want, and then publick Poverty. And if

this Interruption of their Commerce be yet more ſtrictly purſued, it will bring a Ruin upon them, not to be avoided by all their Oeconomy, Courage and Policy.

We have maintain'd this War ſix years, and may hold it out much longer, if every part of the Confederacy would exert all its Natural Force, and apply it uſefully to the common Buſineſs.

But then the Emperor muſt not be contending for Dominion at Home, while he is fighting for Liberty Abroad. He muſt give the Princes of the Empire no Jealouſie that he has any Deſigns upon their Freedoms. He muſt not let the Prieſts divert his his Arms upon the *Turks*, of which the true meaning is only the Oppreſſion of the Proteſtants in *Hungary*. A good Peace on that ſide would give new Life to the Confederate Affairs.

A little more publick Spirit and Vigor would be neceſſary in the *Spaniſh* Councels, in which Kingdom there is great Power and Wealth remaining, if it were rightly applied and well ordered.

The proper and natural Strength of *England* and *Holland* is at Sea. The Walls of Wood are our beſt defence, and the more we rely upon, and improve that Strength, the more we ſhall break the Meaſures of *France*.

But *England* is the main Pillar of the Confederacy; our Riches ſupply it; our Fleet and the Goodneſs of our Troops, are its chief Force and Reputation; all depend upon the Councels we take; if we are unwilling, or unable to ſupport the War, a Peace will be concluded upon the beſt Terms that can be had.

So that the whole wil reſult in this, how far we in *England*, are able to maintain ſuch a long War with

France,

France, as may procure us a Peace that ſhall be equal and laſting.

'Tis true, a long War is but a Melancholy Proſpect to a Luxurious People, fearful of Slavery, and yet unwilling to pay the Price of Liberty; which no Nation hardly ever obtained, but at a great Expence of Blood and Treaſure.

Whenever this War ceaſes, it will not be for want of mutual Hatred in the oppoſite Parties, nor for want of Men to fight the Quarrel, but that ſide muſt firſt give out where Money is firſt failing.

If we in *England* can put our Affairs into ſuch a Poſture, as to be able to hold out in our Expence longer than *France*, we ſhall be in a condition to give the Peace; but if otherwiſe, we muſt be contented to receive it.

For War is quite changed from what it was in the time of our Forefathers; when, in a haſty Expedition, and

and a pitch'd Field, the Matter was decided by Courage; but now the whole Art of War is in a manner reduced to Money; and now adays that Prince, who can beſt find Money to feed, cloath, and pay his Army, not he that has the moſt valiant Troops, is ſureſt of Succeſs and Conqueſt.

So that the preſent Buſineſs *England* is engaged in, will chiefly depend upon the well contriving and ordering the *Ways and Means*, by which the Government is to be maintained, and making the publick Charge eaſie and ſupportable.

By what has been ſaid before, it may perhaps appear, that the Interruption of Trade has made this War very heavy upon the People of *France*, from which naturally follows, that a careful and vigorous Protection of our own Trade, will make all publick Burthens lighter and eaſier to us.

Trade,

Trade, as it is now become the Strength of the Kingdom, by the Supply it breeds of Seamen, ſo it is the living Fountain from whence we draw all our Nouriſhment; it diſperſes that Blood and Spirits through all the Members, by which the Body Politick ſubſiſts.

The Price of Land, Value of Rents, and our Commodities and Manufactures riſe and fall, as it goes well or ill with our Foreign Trade.

'Tis not enough to have great Exportation, and great Importation, unleſs we are Gainers upon the Ballance; which the Nation cannot be at the foot of the Accompt, while there are very great Loſſes at Sea.

For the Profit of Trade is not the Advantage the Merchant makes at Home, but what the whole Nation gets clear and Nett, upon the Ballance in Exchange with other Countreys of its Commodities and Manufactures.

So

So that if we can protect our Trade to that degree as to be Gainers by the General Ballance, the Expence and Length of the War will not ſo much affect us; for Trade well ſecured, will bring in that Wealth by which it may be fed and maintained.

To ſupport a long War, the Taxes ſhould be ſo contriv'd, as that they may lye equally upon the Nation; and when they are equally laid, they will in Conſequence be eaſier, and longer, and more patiently ſuffered. For he that is to carry a great Burthen, ſhould not reaſonably be put to bear it upon one Arm, and that extended at length; but it ought rather to be placed upon his Shoulders, ſo that every Limb may bear its due proportion of the Weight.

The *Ways and Means* to ſupply the Government, in this War, ſhould be ſuch, as may not too highly affect Trade, upon the Proſperity of

which

which depends, in ſo great a meaſure, the Welfare of the Nation.

What we give ſhould be as free as poſſible from the Load of paying Intereſt-Money, which eats upon the Publick, as it ruins any private Perſon.

And, in Taxing the People, we ſhould have regard not to create Diſaffection to the Government.

We ſhould likewiſe ſee that our preſent Gifts ſhould not, in their Conſequences, bring Damage to the ordinary Revenue of the Crown; for, in ſuch caſes, we give of one hand, and take away of the other.

And laſtly, in our *Ways and Means* of Supplying the War, we ſhould take ſome care not to entail upon the Kingdom too large a Debt of perpetual Intereſt.

Taxes, which have all theſe Inconveniencies, that are laid unequally, that affect Trade, that conſume us with

with Uſury, that diſaffect the People, that prejudice the Crown Revenue, and burthen us with perpetual Intereſt, may be made uſe of now and then, to piece out, and anſwer a ſingle and a ſhort neceſſity; but cannot be repeated often, and made uſe of, as the conſtant *Ways and Means* of ſupplying the Government, in a buſineſs of length, without great damage and hazard to the Kingdom.

For Taxes of this nature beget public and private Poverty, make the People deſperate, render Government uneaſie to the Rulers, and may be rather ſaid to fight ſecretly againſt the Prince, than to give him any true aſſiſtance.

The Opinion, which from year to year has prevail'd, That the next Campagne would end the War, has made us bear with theſe *Ways and Means* of Supply, believing every ſuch charge would be the laſt of

that

that kind that ſhould be laid upon the People.

Perhaps we ſhould have taken other Meaſures, if, at the beginning of the War, the Nation had been throughly convinc'd, that Peace was at ſuch a diſtance from us.

Some are of Opinion, that if at firſt we had fallen upon Exciſes, we had eſtabliſh'd a Fond of Revenue, which would have lain equally upon the whole, been a conſtant and eaſie Supply, and tending leſs than other Taxes, to the damage of Foreign Trade, or ruin of the Gentry; and which, by this time, might have been ſo improv'd in the management, that we ſhould have found it ſingly of it ſelf, ſufficient for all the Expences of the War.

And

And 'tis not improbable, if the King of *France* had ſeen us open ſuch a new vein of Treaſure, we had long ſince had a more advantageous Peace than we can expect at preſent.

It had given him a great Opinion and Awe of our ſtrength, if he had ſeen we had been able to raiſe five Millions a year, in a way not very burthenſom to the Nation; and he could have expected no good iſſue from a conteſt with ſo rich and powerful a People.

But if he finds we raiſe Money for the War, by *Ways and Means* heavy and deſtructive to our Country, he will be encourag'd to perſue it till he has brought utter ruin upon us.

And tho' it appears from the *Books of Hearth Money*, that there are not above Thirteen hundred thouſand Families in *England*; and, allowing ſix perſons to a Houſe, one with another, which is the common way of computing, not quite eight Millions of People; and tho' (as likewiſe appears from the *Hearth Books*) there are five hundred thouſand poor Families in the Nation, living in Cottages, who contribute little to the Common Support; yet the Eight hundred thouſand remaining Families, would be able to carry on the preſent buſineſs a great while longer, and, perhaps, till *France* is weary of it, if the Public Burthens could be divided a little more equally among them.

It

It ſeems evident enough, that the War cannot be ſupported by the preſent Revenue of the Crown; of which, as alſo how it ſtood at the beginning of the Revolution, it may not be improper to give an Account.

The chief Branches of the Revenue, according to a Computation deliver'd to the House of Commons at the beginning of the Revolution, stood clear of all charges, in the Collection, as follows.

THE Tunnage and Poundage, including the Wood-Farm, Coal-Farm, and Salt-Farm, was computed at	600,000
The Excise on Beer and Ale, &c. Year ending 24th *June* 1689, did produce	666,383
The Hearth Money about	245,000
The Post Office about	65,000
The Wine Licenses about	10,000
New Impositions upon Wine and Vinegar granted for four Years, the year ending 29th *Sept.* 1688, about	172,901
Duty on Tobacco and Sugar, for the same time in the same year, about	148,861
Duty on French Linnen, Brandy, Silk, &c. which was to continue to the 1st of *July* 1690, for the year ending 29th of *September* 1688, produced	[illegible]
Total	2,001,855

The

The chief Branches of the Revenue at present, clear of all Charges in the Collection, stand as follows.

	l.
THE Tunnage and Poundage, including the Wood-Farm, Coal-farm, and Salt-Farm, Year ending 29th *September* 1693, did produce	286,687
The Excise on Beer and Ale, *&c.* Year ending 24th *June* 1693, produced	391,275
The Hearth Money	000000
The Post Office, the same Year	63,517
The Wine Licenses, the same Year about	5000
New Impositions upon Wine Vinegar, *&c.* Year ending 29th *September* 1693, produced	133,595
Duty on Tobacco, *&c.* Year ending 29th *September* 1693, produced	75,611
Duty on Silk, *&c.* Year ending 29th *September* 1693	148,430
The Additional Impositions took place from *March* 1. 169$\frac{2}{3}$. and from that time to 29th *September* 1693, produced only	16,203
The Additional Duties upon Beer, Ale *&c.* computed at	450,000
Total	1,570,318

But of the 1,570,318 *l.* which is reckon'd the present Revenue, all but 746479 *l.* which arises from Customs, old Excise, Post Office, and Wine Licenses, is either anticipated by Act of Parliament for the War, or applied to the uses of it; indeed, something of the Nine-pences will come into the Crown as the Lives fall. The Salt Duty, and new Imposition upon the Tunnage of Ships, are to stand in the room of two Nine-pences, till they come to be clear of their former anticipations.

The other smaller Branches of the Revenue, such as the Hereditary Customs, Fines for Writs of Covenant and Entries in the Alienation Office, Land Revenue, Dutchy of *Cornwall*, Dutchy of *Lancaster*, First Fruits and Tenths, Sheriffs Proffers, Compositions in the Exchequer, Fines of Leases, and Custody of Idiots, Forfeitures of Recusants,

Fines

Fines for Misdemeanors, Post Fines and Seisures, are all inconsiderable, and so charg'd with Pensions and Salaries of Officers, that they produce very little clear to the King.

The Tonnage and Poundage, *&c.* in time of Peace, will undoubtedly by degrees rise, but then Trade must be courted and handled gently.

The Excise on Beer and Ale, *&c.* has been lately under so many discouragements of all kinds, as that Branch will be found to mount very slowly.

The Hearth Duty is taken off by Law, as an unpopular Revenue; yet all the hardships and abuses of it, might have been corrected by Act of Parliament, and it would still have yielded about 200,000 *l. per Annum*, above the charge of Management; and however the Nation disgust it, 'tis hardly so odious, if rightly examin'd, as Poll-Money, which the Turks take to be so great

a Badge of Slavery, that they impose it on none but Christians.

The present Revenue being so far unable to support the War, what was wanting has been hitherto made up by other *Ways and Means*, of which some are thought very prejudicial to the Nation.

Giving the King Money by Anticipating the Customs, or by Credit upon distant Funds, does apparently consume the Public with Usury: The new Funds entail upon us a heavy Debt of perpetual Interest.

The Additional Nine-pences upon Beer and Ale, do manifestly hurt that Branch of the King's Revenue.

'Tis feared frequent Polls may disaffect the People. The new Customs and Impositions upon Tunnage, are thought to prejudice Trade. And lastly, the Land Taxes by Monthly Assessment seem unequally laid, and the Pound Rate, of four Shillings in the Pound, does seem unequally

Levied

Levied upon the Nation. But of each in their order.

Of Anticipating the Customs and Credit upon distant Funds.

THat such *Ways and Means* of Supplying the Government, occasion ill Husbandry in the Public, will appear plainly to any one, that takes the pains to examin what great Sums have been paid on Account of Interest-Money and Gratuities; and let the King be either to buy Stores, or to pay his Fleet and Army, it will be found at the long run, that 700,000 *l.* in ready Money, will go farther than a Million in Tallies.

Of

Of the New Fonds for Intereſt.

THE Fonds for Intereſt were, perhaps, good expedients for the time, to raiſe Money, but, if made uſe of frequently, may produce very bad effects in the Nation; for they divert Money too much from the Chanel of Trade, where it is always beſt employed to the Kingdoms advantage.

There is already paid upon theſe ſort of Fonds, about 400,000 *l.* Yearly. 'Tis true, what is out upon Lives, will by degrees wear off; but a great part of this Sum will be a laſting Rent Charge upon the Nation: and if we ſhould further increaſe it by new Projects of the ſame nature, we ſhall quickly be in the

the condition of *Spain*, where they are undone by paying Taxes to one another; and where the Public Revenue is ſo clogg'd with perpetual Intereſt, that apparently there is not wherewithal to ſupply the preſent Neceſſities of the Government.

But the principal Miſchiefs theſe Fonds occaſion, is the raiſing Money above the Price, which either our Foreign or Domeſtick Trade can afford to pay for it, to the great diſcouragement of both.

They who have trac'd the Effects, which leſſening Intereſt-Money by Law in this Kingdom has produc'd, do very well obſerve, that when Money was brought from Ten to Eight *per Cent*, our Trade preſently increas'd upon it, and doubled in ſome time after it was reduc'd from Eight to Six *per Cent*; and if the abatement of Intereſt did bring along with it that good Advantage, we muſt expect to ſee Trade labour under

under great difficulties, and in a short time come to Nothing, if, by the means of these Fonds, Money be restor'd to its former Rate of Eight *per Cent.*

They are so Inviting, and of such infinite Profit, that few now are willing to let out their Money to Traders at Six *per Cent.* as formerly, so that all Merchants, who subsist by Credit, must in time give over, and they being the greatest part, and, perhaps, the most industrious, any Man may judge what damage this will be to the Kingdom.

So that these Fonds of Interest, are *Ways and Means* of Supplying the War, which in all appearance are to be used tenderly, and with great caution.

Of the Additional Duties upon Beer and Ale.

THE Excise upon Beer and Ale, Brandy, Strong Waters, &c. was in a gradual and constant way of Improvement from 1674 to 1689, inclusive; which year it produced, clear of all Charge, 668,383 l. 11 s. 9 d. Ever year since it has fallen, and by much larger steps than ever it mounted.

But because since the War there is little Brandy Imported, and Strong Waters are now charged in another manner, and at other Rates than formerly; the Fall of this Revenue will more plainly appear, by making the Account up only for Beer and Ale, which produc'd as followeth.

Note, What follows is the gross Account.

Year

	l.	s.	d.
Year ending 24 *June* 1689	694,476	02	6¾
Year ending 24 *June* 1690	623,822	14	6¾
Year ending 24 *June* 1691	554,769	10	6¾
Year ending *June* 24 1692	515,455	08	3¾
Year ending 24 *June* 1693	488,442	14	7¾

The Accompts of the year ending the 24th of *June* 1694, are not yet made up; but the Excise, by a Medium of four years, having fallen hitherto about 50,000 *l. per Annum*, 'tis probable the last Year has done the like; and if so, it is now 250,000 *l. per Annum* less than it was in 1689.

This great Decrease is, by the Commissioners of that Revenue, chiefly attributed to the new Additional Duties, which in the Country have made

made numbers of Victuallers, in every County, leave of their Trade; and in *London*, put many private Families to brew their own Drink.

The Three nine Pences upon Beer and Ale will not amount to much more than 420,000 *l. per Annum*; and if, as is alledged, they are the real Cause the old Revenue is diminished yearly 250,000 *l.* the publick gets but 190,000 *l. per Annum*, by a Tax that will be a long and very grievous Burthen upon all the Barly-Land of *England*, and which is particularly heavy upon one Trade, otherwise enough oppressed by the Quartering of Soldiers.

'Tis true, these Duties were a present Expedient, and did help out towards the Supply of the War; but for a long time hereafter they will apparently very much diminish the ordinary Revenue of the Crown.

Of

Of Poll-Money.

THere is nothing can make it better apparent how displeasing Poll-Money is to the People, than the Observation how ill it is brought in, and answered to the King. For where Taxes seem hard and oppressive, in particular to the Poor, the Country Gentlemen proceed in the Levying of them with no Zeal nor Affection.

The first single Poll that was given in this Reign, amounted to 288,310 *l.* 19 *s.* 6 *d.* ; with which the Quarterly Poll holds no manner of Proportion. 'Tis true, the Qualifications are taxed differently in the two Acts. Money is charged in the first, and not in the second, and Titles are put higher in one than the other. But considering how many were

were brought in by the ſecond Act, and at high Rates, which were not reach'd by the firſt, the Quadruple Poll might reaſonably have produc'd near four times as much as the Single, and it yielded little more than half.

Quarterly Poll.

		l.	*s.*	*d.*
London, Middlesex, and *Westminster*	97,622	5	11	
Rest of *England*	499,896	7	1½	
Total	597,518	13	0½	

Single Poll.

		l.	*s.*	*d.*
London, Middlesex, and *Westminster*	80,280	9	4½	
Rest of *England*	208,030	10	2	
Total	288,310	19	6½	
Total of the *Quarterly Poll*	597,518	13	0½	
Difference	309,207	13	5½	

The

The Houſes in *England*, as appears by the Books of Hearth-Money, are about 1,300,000, of which 500,000 are Cottages, inhabited by the Poorer Sort; ſo that we may reckon there are not above 800,000 Families liable to the Payment of Poll-Money; and though, in the common Computation of the whole People, there may not be above ſix Perſons to a Houſe, one with another, yet, in computing the 800,000 Richer Families, we may very well allow them to contain, one with another, ſeven Perſons, which would be 5,600,000 Heads; and reckon but a third Part of theſe qualified within the Act to pay four Shillings *per* Head, the Poll Bill on that ſingle Article, ought to have produced 373,333 *l.*

What the one Pound *per* Quarter upon Gentlemen and Merchants worth 300 *l.* and ſuch as belong to the Law; and what the Ten Shillings *per* Quarter upon Tradeſmen,

Shopkeepers, and Vintners worth 300 *l.* might have yielded, is difficult to compute; but, perhaps the Commissioners Names in the Act of Parliament for the Monthly Assessment, *Quarto & Quinto Gulielmi & Mariæ* may be no ill Guide in the Matter. The Commissioners then were about Ten thousand, and we may reasonably suppose (and any Gentleman may compute for his own Country, and he will find) that, one Country with another, not an Eighth Part are named Commissioners of those Persons, who in Estate, real or personal, are worth 300 *l.* and if so, we may reckon there are in *England* 80000 Persons lyable to the Payment of one Pound *per* Quarter; by which Account, the King should have received on that Article 320,000 *l.*

When we reflect upon the great Number of Tradesmen, Shopkeepers, and Vintners that are in *England*, it cannot seem any extravagant Com-

putation

putation to reckon there are 40000 Persons, of that Sort, worth 300 *l.* and lyable to the Payment of Ten Shillings *per* Quarter; upon which Head the King should have received 80000 *l.* And allowing but 26667 *l.* for all other Persons charged by that Act, the Quarterly Poll ought to have yielded to the King.

	l.
For the Common People at 4 *s. per* Head	373,333
For the Gentlemen, *&c.* at 4 *l. per* Head	320,000
For Tradesmen, *&c.* at 1 *l. per* Head	80,000
For other Persons charged by the Act	26,667
In all	800,000

	l.	*s.*	*d.*
But there was receiv'd only	597,518	13	0½

The principal Articles in this Computation ſeem very much confirmed by what the firſt Poll yielded; for if there had not been in *England* about 1,866,666 Perſons who paid 12 *d. per* Head, and about Eighty thouſand of the Sort who paid one Pound *per* Head, that Poll could not have produced in the Country only 208,330 *l.* 10 *s.* 2 *d.* for Money and Titles were generally charged in *London*

In the Poll now in being, ſuch are charged who are worth in Eſtate, real or perſonal, 600 *l.* which may make ſome difference in the ſecond Article; but the third Article ſhould now increaſe, conſidering all Perſons, by this Act, are to pay Ten Shillings *per* Quarter that are worth 300 *l.* in Eſtate real or perſonal, which ſeems to take in Stock of all kinds; whereas in the former Act, only Tradeſmen, Shopkeepers, and Vintners were comprehended; ſo that

that if the preſent Poll were ſtrictly collected, it would produce about 800,000 *l.* and yet, as far as can be judged by the Accounts hitherto come up, it is not like to yield ſo much Money as the former.

When a Tax yields no more than half what in reaſon might be expected from it, we may plainly ſee it grates upon all ſorts of People, and ſuch *Ways and Means* of raiſing Money ſhould be rarely made uſe off by any Government.

Of the New Customs and Duty upon Tunnage.

SOme People, who contemplate the greatness of *England*, and the Figure it made in the World during the former part of Queen *Elizabeth*'s Reign, and some time before, are led to think we were stronger without Trade than with it.

Perhaps Trade in General may have been hurtful to Mankind, because it has introduced Luxury and Avarice, and it might be better with us if we still liv'd in the Innocence and plainness of our Fore-fathers.

But the Circumstance of Time, and and the Posture other Nations are in, may make things absolutely necessary, which are not good in their own Nature.

War

War is the occaſion of Cruelty, Wickedneſs, and Injuſtice, yet an unwarlike Nation can enjoy no ſafety.

Since *France*, *Spain*, *Italy*, and *Holland* have addicted themſelves ſo much of late years to Trade, without that Naval Force which Trade produces, we ſhould be continually expoſed to the Inſults and Invaſions of our Neighbours.

So that 'tis now become indiſpenſably our Intereſt, to encourage Foreign Commerce, and inlarge it as much as poſſible.

Inſtead of loading that part of our Strength, we ought to court and nurſe it up with all imaginable Art and Care; 'tis a coy and fantaſtical Lady, hard to win, and quickly loſt.

With high Cuſtoms we ſpoil Induſtry, diſcourage the Merchant, and may in time drive Trade to take ſome other Chanel; and there is hardly

hardly an Inſtance to be given of a Nation, may be not of any ſingle City, that having once loſt Trade, could ever recover it.

War, and the Scarcity of Money, are ſufficient Diſcouragements to Foreign Commerce, without burthening it with new Impoſitions.

And perhaps it may be worth while to conſider, whither hereafter, in time of a profound Peace, if part of the Cuſtoms were taken off, and ſome Exciſes given in their room, ſuch an Exchange might not be very beneficial to the Nation.

If the Stock of the Merchant were greater, he would be in a Condition to have a bigger Trade. If it were not for the great Duties that muſt be paid for Cuſtoms, the ſame Stock would carry on double the Trade.

'Tis true, that exciſes would have the appearance of affecting Land more than Cuſtoms.

But

But 'tis, because the Views of Men are short, and generally confined to their own narrow Interest; and they do not duly consider how much their private Concerns depend upon the publick Welfare of Trade, and how much the Value of Land is improv'd since our Trade has augmented, even from Twelve to Twenty four years Purchase; nor how much more of their Product and Manufactures would be exported, if Trade were free without Clog, and in its full Prosperity.

'Tis granted that Excises would something affect the Landed Man, who is the first Seller, but if the Customs were lessened, the Price of all Foreign Goods would diminish to the Buyer; and considering how great a Part that is of every Man's Expence, the Country Gentleman would get in the Shire what he looses in the Hundred.

In

In Nations, where the Government cannot ſubſiſt without charging every thing, they lay perhaps great Cuſtoms; but, wherever the Publick can otherways be maintain'd, the Cuſtoms are low, for the Encouragement of the Merchant, who deſerves all Favor, as being the beſt, and moſt profitable Member of the Common-Wealth.

Of all the new Impoſitions, nothing is thought to lye ſo heavily on Trade, as the Duties upon the Tunnage of Ships. It ſeems to pull down at once a great part of what the Nation had been ſo carefully rearing up by the Act of Navigation.

And that Tax is an Inſtance, how much Compaſſion for private Caſes does more prevail in this Country, than the Senſe of Publick Good. For it was once deſigned to raiſe the Money, which was wanting at the latter end of the Seſſions, by laying a new

new Duty upon Wine; but becauſe that was complained of as very burthenſome to the *Spaniſh* and *Portugal* Merchants, a Charge upon Tunnage was pitched upon, which in its Conſequence may prove very pernicious to the General Trade of all *England*.

Of

Of the Monthly Assessment and Aids by a Pound Rate.

Subsidies, Fifteenths, and Tenths, were the antient *Ways and Means* in this Kingdom of supplying the Government.

But what Estates, and in what manner Land was thereby Rated, is a Matter very perplexed in our Records, and would ask more time to explain, than the Brevity designed in this Essay will admit off.

Lord *Cooke*, *Inst.* 4. *P.* 33. and 34. values a Subsidy at 70,000 *l.* and Tenths and Fifteenths at 20,000 *l.* and says they were Four Shillings in the Pound upon Land, and 2 *s.* 8 *d.* upon personal Estates.

It seems probable, that for a long time there had been no Survey made of the Land in *England* till 32 *Hen.* 8.

and

and that for ſome Ages they had governed themſelves by the ancient Books. But the Affairs of that King requiring then a great Sum of Money, the Parliament charged Land with 12 *d. per* Pound, and perſonal Eſtates with 6 *d.* and the King had liberty to name Commiſſioners of his own. The Aſſeſſors were to be upon Oath, and had Power to examine upon Oath, all Perſons of the true Value of their Eſtates, real and perſonal.

The ſame thing was done 34 and and 37 *Hen.* 8. 2 and 3 *Edw.* 6. and 3 and 4 *Edw.* 6. and 4 and 5 *Philip* and *Mary*. And, in theſe times, there was in a manner a new Survey made of all the Land in the Kingdom, and thereupon the Subſidies that came after, raiſed larger Sums than formerly. For we find from the Accounts in the *Exchequer*, that from 1 *Eliz.* to 29, inclusive, the Subſidies, one with another, amounted to at leaſt

100,000

100,000 *l.* but from 31 *Eliz.* to 18 *Jac.* 1. in which time we cannot find there was any regular and ſtrict Survey made, the Subſidies fell to 70,000 *l.* or thereabouts; for which no reaſon can be aſſigned (Land improving all the while) but that, when there had been no Survey made for a long while, and the Aſſeſſors were left at large, the People naturally returned to the Rates in the old Books.

How ancient the Inequality is between the Taxes in the North and Weſt, and the Home Counties, ſo much complained of, cannot eaſily be traced; for in an Aſſeſſment of 400,000 *l.* 17 and 18 *Car.* 1. we find the Rates upon the Northern and Weſtern Counties to lye juſt as they do in our preſent Aſſeſſment; and tho' there might be ſome reaſon to eaſe the North in that Tax, becauſe thoſe Parts had been great Sufferers by the Scotch Army, yet in 1642, when

when that Act paſſed, the Sword of Civil War was not as yet drawn; and the Weſt and other Counties had not yet at all been harraſſed; ſo that the Favour which the North and Weſt have met with in Land Taxes, is a little older than the Civil War, and may be attributed to that Care, which the great Number of Members they ſend up, have always had of their Concerns in Parliament.

When the Civil War broke out, the Common-wealth chiefly ſubſiſted by Exciſes, for they could gather Land-Taxes only where they were ſtrongeſt.

In 1647, their Authority was generally own'd over all the Nation, and then they began to raiſe Land-Taxes regularly by a Monthly Aſſeſſment.

When the War was over, there was real reaſon to eaſe the North and Weſt, and accordingly the Parliament conſidered what Counties had leaſt felt the War, thoſe in their Aſſeſſments they rated higheſt, and they ſpared ſuch Places as had been moſt harraſed by the Armies of either ſide; and this was the Diſtinction they made (and not as is vulgarly thought) that of Aſſociated or Non-aſſociated Counties; for moſt Counties of *England*, during that War, had been ſome time or other aſſociated, and by Ordinance of Parliament.

But ſtill perhaps it had not fared ſo well with the North and Weſt, notwithſtanding their Sufferings, if their Cauſe had not been maintained in the Houſe of Commons by a ſufficient Number of Friends and Advocates.

The

The Places which had been leaſt ſenſible of thoſe Calamities, or were ſooneſt rid of them, and that had been under the Wings of the Parliament, and their Army, were *London* and *Middleſex*, *Surry* and *Southwark*, *Hertfordſhire*, *Bedfordſhire*, *Cambridgſhire*, *Kent*, *Eſſex*, *Norfolk*, *Suffolk*, *Berks*, *Bucks*, and *Oxfordſhire*.

And they kept to the ſame meaſure of favouring the diſtant Counties, and laying the chief Burthen upon thoſe neareſt *London*, as long as the Authority of the Commonwealth laſted.

When King *Charles* the Second was reſtored, the Northern and Weſtern Gentlemen were ſtrong enough in the Houſe of Commons to get continued the Method of Aſſeſſment then in practice, which was ſo favourable

to them; and in the Act 12 *Car.* 2. for raiſing 70,000 *l.* for one Month, 'tis particularly provided, that it ſhall be raiſed in ſuch Proportion as the laſt 70,000 *l. per* Month was raiſed by Ordinance of State; ſince which time till now, the Counties diſtant from *London*, have continued in the conſtant Poſſeſſion of being favourably handled in all Aſſeſſments.

The firſt Attempt of reducing Aſſeſſments to ſome equality, was made in the Year 1660.

The Houſe of Commons, as may be ſeen from their Journals, had then in debate the Setling 100,000 *l. per Annum*, in Compenſation of the Court of Wards and Liveries; and a Committee was ordered to frame and bring in an equal Aportionment of the

ſaid ſum upon all the Counties of *England*; which was done accordingly, and delivered to the Houſe *November* the 8th, 1660, and is as followeth.

			L
Yorkshire	West Riding	2520	5800
	North Riding	1930	
	East Riding	1350	
Devon			5000
Essex			4800
Kent			4800
Suffolk			4800
Norfolk			4800
Somerset			4000
Bristol City			250
Lincolnshire			4000
Hampshire			3000
Cornwall			2400
Wiltshire			2700
London			4000
Middlesex			3000
Dorsetshire			3000
Northampton			2500
Gloucester			2500
Hertford			1800
Buckingham			1900
Sussex			2600
Surry			1800
Cambridg and Isle of Ely			1800
Shropshire			1900
Berkshire			1700
Oxfordshire			1700
Leicester			1800
Hereford			1600
			78950

Warwick

	l.
Warwick	1800
Worcester	1800
Bedford	1400
Stafford	1200
Nottingham	1400
Darby	1400
Lancashire	1600
Cheshire	1400
Rutland	380
Huntington	900
Northumberland	700
Durham	700
Cumberland	400
Westmorland	300
Monmouth	800
Anglesea	260
Brecknock	459
Cardigan	350
Carmarthen	410
Carnarvan	260
Denbigh	450
Flint	260
Glamorgan	700
Merioneth	229
Montgomery	550
Pembroke	500
Radnor	240
	21670
	78950
Total is	100,020

This Aportionment was many Months in forming, and made, no doubt, with great Deliberation and Judgment, ſince all the moſt conſiderable Men of thoſe Times were of that Committee.

'Tis apparent, that in the Aſſeſſment of the Rates upon each County, and by comparing the Sums, it may be ſeen, that they chiefly governed themſelves, by the Proportions which had been obſerved in rating the Ship-Money.

They had before them the Aſſeſſment of the 400,000 *l.* 17 and 18 *Car.* 1. which, becauſe it was made in Parliament, they would, no doubt, have followed, if they had not judged it Partial.

But it ſeems they rather choſe to follow the Rates obſerved in Aſſeſſing the Ship-Money, as having been laid by Perſons who had not the ſame reaſon and Intereſt to favour one County more than another.

Ship-

Ship-Money was an arbitrary and illegal Tax, therefore it concerned the Contrivers of it to lay it as equally upon the Nation as poſſible; for it would have been a double Grievance to the People, if it had been impoſed, both againſt Law, and alſo with Partiality. On the contrary, it imported the Miniſters of that time to give their new Invention all the fair Colours imaginable, and to make that, which was unjuſt in its Nature, at leaſt juſt and equal in its Manner; and no doubt, in the Rating of it, they had duly weighed and conſidered the Strength and Weakneſs, Riches and Poverty, Trade and Fertility, and every Circumſtance of each particular County; with ſome regard alſo to the Proportion it bore in the ancient Subſidies.

And, upon theſe Grounds, 'tis more than probable the Committee of the Houſe of Commons proceeded in 1660, when they made the Ship-

Ship-Money their Model and Pattern of a fair and equal Assessment.

Since the late War with *France*, Land has been Tax'd in different manners, by an Assessment, and by a Pound Rate; but both ways, it will perhaps appear, that the North and West have not born their due share and proportion of the Common Burthen.

The first Aid given to Their Majesties upon Land, was by a Monthly Assessment of 68,820 *l.* 19 *s.* 3 *d.* *per* Month, *Primo Guil. & Mariæ.*

The second Aid upon Land was of 12 *d.* *per* Pound. In this Act Their Majesties had power to Nominate the Commissioners under the Great Seal of *England*, but were advis'd to put in all the same Persons again, who had been Commissioners in the Monthly Assessment: The Assessors in this Act were upon Oath, *Primo Guil. & Mariæ.*

The

The third Aid upon Land was of 2*s.* in the Pound. In this Act the Aſſeſſors were upon Oath, *Primo Guil. & Mariæ.*

The fourth Aid upon Land was by a Monthly Aſſeſsment of 137,641 *l.* 18*s.* 2*d. per* Month, 2 *Guil. & Mariæ.*

The fifth Aid upon Land was by the ſame Monthly Aſſeſsment, 3 *Guil. & Mariæ.*

The ſixth Aid upon Land was by a Pound Rate of 4*s.* in the Pound. In this Act the Aſſeſſors are not upon Oath, 4 *Guil. & Mariæ.*

The ſeventh Aid upon Land is by the ſame Pound Rate, and the Aſſeſſors are upon Oath, 5 *Guil. & Mariæ.*

In order to ſhow what proportion each part of the Kingdom bears in the Aſſeſsment, and in the Pound Rate, here is fram'd a Table of 12 Columns, which ſhows,

1. What

1. What each County pays in the Monthly Assessment of 137,641 *l.* 18 *s.* 2 *d. per* Month.

2. What each County pays in the single Poll.

3. What each County pays in the Aid of 1 *s.* and 2. *s. per* Pound.

4. What each County pays in the Quarterly Poll.

5. What each County pays in the Aid of 4 *s. per* Pound.

6. What each County would pay in a Tax of two Millions, according to the Aportionment of 1660.

7. What each County paid in the Assessment of Ship-Money.

8. What each County paid in the Excise on Beer and Ale, *&c.* for the Year 1689.

9. What number of Houses in each County, were return'd by the Hearth Books of *Lady-day*, 1690.

10. What number of Hearths in each County, were return'd for the same time.

11. What

10	11	12
ro: of Hearths un h County Fing to the u of Lady 690	Produce of each County according to ye Assessmt of 400000=17th and 18th Carol pmi:	An Estimate of of ye Poor Rate for one Year made in ye latter end of King Charles ye 2ds Reigne

A Table of the

	1	2	3	4	5	6	7	8	9	10	11	12
	Produce of each County in y^e Months Assessm^t of 1,379,641 = 18 = 2 p^r Month.	Produce of each County in the Poll Money 3° Guil^o et Mariæ	Produce of each County in the Aid of 1^s & 2^s p^r Pound 2° Guil^o & Mariæ	Produce of each Conty in y^e Quarts by Poll 3° et 4° Mariæ	Produce of each County in y^e Aid of 4 Shill^s in y^e Pound Quarto Guliel^o et Mariæ	Produce of each County for two Mill^s according to ye Apportionm^t of 1660	Produce of each County according to the Assessm^t of Ship Money	Produce of each County for Excise on Beer and Ale in y^e Year 1689	Numb^rs of Houses in each County according to y^e Hearth Books of Lady day 1690	Numb^rs of Hearths in each County according to the Books of Lady day 1690	Produce of each County according to y^e Assessm^t of 400000 = 17^s. and 18^s. Carol^o primi:	An Estimate of y^e Poor Rate for one Year made in y^e latter end of y^e King Charles y^e 2^d Reigne
	£ s d	£ s d	£ s d	£ s d	£ s d	£	£	£ s d			£ s d	£
Bedfordshire	21525=6	2618=17=4	21872=19=2	6400=11=9¾	28554=15=1¼	28000	3000	5549=7=3	12170	21280	4372=01=∞	6911
Berkshire	27175=18	4420=3=6	31708=2=9	10353=3=5	41054=∞=9½	34000	4000	9105=12=9½	16996	37550	5628=14=2	9800
Buckinghamshire	31567=14	4640=5=11	36670=7=6¼	9550=6=2	47661=1=1	38000	4500	7261=16=5½	18688	35337	6712=2=6	14800
Cambridgsh: and Isle of Ely	32877=10	4113=4=10	25535=6=1	9612=15=2	32844=16=3½	36000	3500	10442=7=1	18629	36478	8496=11=1	9128
Cheshire and Chester	19230=12	4542=3=5	23634=11=5¾	8791=10=∞	28596=14=∞¼	28000	3000	9836=10=4½	25592	40865	3168=13=9	5796
Cornwall	36981=18	4622=∞=7	24566=2=9½	9613=19=10	31976=∞=∞	48000	5500	10595=12=3½	26613	54588	1011=15=9	9257
Cumberland	4039=6	1114=12=6	2673=4=7½	2116=11=6	3713=18=4	8000	800	5746=10=4	15279	20863	633=18=∞	4988
Derby shire	20698=∞	3556=3=3	18198=10=7¼	7883=4=6	24093=19=10¼	28000	3500	11960=12=4¼	24944	36901	2819=1=7½	7953
Devonshire and Exeon	80311=16	12519=6=7	65867=19=4	28821=9=3	82086=6=2	100000	9000	34525=7=11	56202	135230	30084=16=6	34764
Dorsetshire and Pool	32532=2	3900=12=∞	24878=17=∞¾	9737=3=10	33116=7=9	40000	5000	7568=11=7½	17859	42951	7782=∞=9	13885
Durham Northumbland & Berw^k	16718=18	6244=17=6	22344=∞=7	13028=19=9	25146=11=11	28000	2300	21216=8=3	53345	66169	2385=9=4¼	13620
Essex	74362=12	8156=8=2	71642=13=9½	20820=10=2	90895=14=7	96000	8000	21676=4=5	40545	85700	1804=8=9	37348
Gloucestersh^r and Gloucester	44349=18	5755=∞=8	35030=9=8¼	13508=17=9	47523=13=2	50000	5500	14704=8=3	34476	61909	1108=19=5	19600
Hereford shire	27160=∞	3070=3=10	14947=4=1	6480=12=10	20409=2=6	32000	3500	6256=5=9½	16744	27998	714=4=6	8687
Hertford shire	32899=10	4346=2=2	33415=14=4	11054=1=1½	42973=5=4¼	36000	4000	13264=2=11½	17488	36064	752=5=10=∞	10760
Huntington shire	15409=∞	1605=∞=10	11598=3=∞¾	4238=16=4	15497=5=1	18000	2000	4437=7=4½	8713	14323	353=3=8½	5850
Kent	79846=8	10115=17=1	66912=13=1½	24275=2=5	83450=3=5	96000	8000	24647=15=10½	46674	107576	2100=10=4½	29815
Lancashire	24160=4	5938=16=1	17214=11=2¾	12732=15=2	21300=∞=∞	32000	1000	14501=4=4½	45961	68923	4353=11=3	7200
Leicestershire	26033=2	3738=5=4	26708=5=11¼	10002=8=7½	35088=9=7	36000	4500	8258=18=9½	20448	31606	848=5=∞	11600
Lincolnshire and Lincoln	61802=8	7683=11=8	58447=5=4	19248=1=10	72265=11=10¼	80000	8000	15949=4=5½	45019	66119	1348=17=7½	31500
Northamptonshire	33933=16	5551=14=∞	36673=7=3½	12348=1=8	48111=12=10	50000	6000	9845=17=8½	26904	43504	486=9=10=6	21516
Nottingham shire	20961=12	3137=17=11	21690=∞=6¾	7085=9=8	27276=2=6¼	28000	3500	5837=10=4¼	17818	30695	301=0=4=9	11760
Northfolk and Norwich	85214=8	9491=9=10	64077=13=10¾	24521=18=8	84729=14=10¾	96000	7800	26899=11=6¼	56579	102467	2445=2=10=7½	46200
Oxfordshire	27252=16	5328=∞=10	30903=10=5¾	10728=13=4	39038=12=8½	34000	3500	11804=9=6	19627	42016	641=8=9	7950
Rutland	5770=14	797=16=8	3971=13=10¾	1785=7=4	5555=3=11	7600	800	1435=8=8	3661	5908	105=3=4=3	1330
Salop	28889=∞	4886=12=10	22088=∞=10	10783=12=8	29035=15=∞	38000	4500	9874=9=3	27471	45586	456=0=5=3	13575
Staffordsh^r and Litchfield	20774=∞	4210=12=10	20934=5=8½	8725=3=2	27082=10=5	28000	3000	10927=7=∞	26278	42120	383=1=7=3	7150
Somersettshire and Bristol	71302=16	8776=19=10	57443=19=1	22295=14=3½	73728=18=7¼	85000	9000	31133=9=2	45900	106462	1780=6=7=6	30263
Southamptonshire	52546=8	6209=14=7	42063=3=7¾	14083=6=2	55188=5=2	60000	6000	11160=18=7½	28557	60419	1469=1=5=∞	13173
Southfolk	79164=16	7756=3=9	57667=14=∞	19865=3=10	74201=18=8¾	96000	8000	19635=9=8½	47537	88497	2060=9=1=∞	25750
Surry and Southwark	38228=4	8442=3=2	52858=5=∞	20444=12=10	66984=17=∞	36000	3500	34234=1=10½	40610	88685	1080=8=1=3	13600
Sussex	43713=6	6302=15=4	48142=6=3	12924=16=11½	60819=12=∞	52000	5000	7730=10=1½	23451	52617	1091=4=1=9	18720
Warwicksh^r and Coventry	28618=10	4365=7=10	30478=7=7¼	10441=17=5	39864=12=9	36000	4000	11639=3=10	22700	38148	577=1=8=9	9800
Worcestersh^r and Worcester	26626=4	3713=15=1	25824=∞=5½	9763=18=3	33144=∞=∞	36000	3500	12793=10=1¼	24440	39455	615=8=15=3	10640
Wiltshire	47905=2	5952=19=∞	39327=2=2¼	13771=2=3½	51672=7=11½	54000	7000	10679=8=8½	27418	57542	1170=4=19=∞	18240
Westmorland	2784=∞	806=5=2	2269=4=∞	1737=7=∞	3014=7=4	6000	600	2322=16=1	6691	20065	347=1=4½	1890
Yorksh:n: th^e York and Hull	83262=4	17441=18=7	69201=11=8½	39289=9=1	91620=13=8¾	116000	12000	52226=19=8½	121052	174202	1903=0=16=∞	26150
Wales North and South	70503=6	12156=9=8	39854=4=9¾	21029=11=∞	51256=6=8	109800	10500	26431=18=4	77921	127751	976=6=7=∞	33753
London Middl^x & Westminst^r	175969=12	80280=9=4½	267311=16=9½	97622=5=11	307140=8=2¾	140000	20180	140358=13=2	111215	365568	5483=1=9=∞	56380
Grand Totals	1,651,702=16	288,310=19=6½	1,566627=10=9½	597,518=13=∞¼	1,977,713=17=1¼	2,000,400	206,980	694476=2=5¾	1319,215	2,563,527	403,159=17=5	665,362
Of y^e 11 Home Counties Viz^t Surry & Southm^n Kent: Bed^f: Camb^s Kent Essex Norfolk Suffolk Berks: Bucks & Oxon Total is	529,615=2	69,428=16=7	493,265=∞=1¾	167,626=18=11¼	632,388=19=6¾	626,000	57,800	184,520=19=5¼	335,543	684,950	134,172=12=6	214,122
Of y^e rest of England excluding Lond: Middlesex & Westm^r Total is	946,118=2	138,601=13=7	806,050=3=10¼	338,269=8=2	1,038,184=9=1	1,234,400	129,000	369,596=9=10½	872,457	1,513,009	214,155=15=11	394,860

same time.

11. What

11. What each County paid in the Aſſeſſment of 400,000 *l.* 17 & 18 *Car.* 1.

12. An Eſtimate of the Poor Rates, upon each County, by a reaſonable Medium of ſeveral Years, made towards the latter end of King *Charles* the Seconds Reign.

There is likewiſe ſumm'd up at the end of this Table in two ſeparate Articles.

Firſt, The amount in each particular of the Eleven Home Counties, which are thought in Land Taxes to pay more than their proportion, *viz.* *Surry* with *Southwark*, *Hertfordſhire*, *Bedfordſhire*, *Cambridgſhire*, *Kent*, *Eſſex*, *Norfolk*, and *Suffolk*, *Berks*, *Bucks*, and *Oxfordſhire*.

Secondly, The amount of the other Counties of *England* and *Wales*, excluſive of *London*, *Weſtminſter* and *Middleſex*,

Middlesex, which, because they would over ballance either side, are to remain out of the Contest.

The Excise, and number of Houses and Hearths, are no ill Measures to form a Judgment by, of the Trade, Wealth, and Abilities of a Country.

Particularly, Sir *William Petty*, who was esteem'd the best Computer we ever had, in all his Political Arithmetick, both for *England* and *Ireland*, did very much govern himself by the Hearth-Money.

Some light may be also had in this matter, from the late Polls which have been in the Kingdom.

The Article of Ship-Money, shows how Persons unconcern'd, did think each County ought to be Rated.

The Aportionment of 1660, makes it appear what was the Opinion of a very able Committee of the House of Commons, upon this Subject.

The

The Aid of 1 *s.* and 2 *s.* in the Pound, ſet down in the Table, ſhows that a Pound Rate has rais'd more, in proportion, than it does at preſent; for if 3 *s.* in the Pound did raiſe 1,566,627 *l.* 10 *s.* 9 *d.* four Shillings in the Pound ought to raiſe 2,088,836 *l.* 14 *s.* 4 *d.*

The Poor Rates, ſet down in the Table, may be very uſeful to ſuch as love Computations, and who are inquiſitive into the Common Buſineſs of the Nation, and deſirous to know its Strength and Weakneſs. It was Collected with great Labour and Expence, by Mr. *Ar. Mo.* a very knowing Perſon. He had not the Account of *Wales*, but according to the proportion *Wales* bears to the reſt of the Kingdom in other Taxes, the Poor Rate there muſt have been about 33,751 *l.* So that the Poor Rate, at that time, through the whole Nation, was about 665,362 *l.*

By

By the compariſon of all theſe particulars, ſome light, peradventure, may be given, and computations made, that will a little help to the forming a right Judgment, how all parts of the Kingdom may be Rated in a Land Tax, with ſomewhat more of equality.

But the Obſervations and Inferences, which ſhall be made from this Table, are humbly ſubmitted to ſuch as take delight in Calculations of this kind; and 'tis hoped ſuch a Scheme will ſet better Judgments, and abler Heads, to work, upon a matter that deſerves ſo well to be effectually conſider'd.

All ſubſtantial Merchants will acknowledge, that Stealing Cuſtoms, and Running Goods, is againſt their Common Intereſt, becauſe ſuch as have that Art, are not upon an equal foot of Trade with the reſt.

In the same manner, where a Tax is unequally Levy'd, the Gentlemen are not upon the same foot of maintaining their Port, and providing for their Families, which cannot consist with the Public Good.

From the Table here set down, there may be made these Observations.

First, That it evidently appears several ways, that the North and West, or the Counties that lye towards the North and West, are at least two thirds of *England*, reckoned without *London*, *Westminster* and *Middlesex*.

Secondly, That there is good ground to conjecture, that the North and West, or the Counties that lye towards the North and West, are near three fourths of the Kingdom,

reckon'd without *London*, *Weſtminſter* and *Middleſex*.

Thirdly, That from a General Calculation of the whole, there ſeems good reaſon to believe, that *London*, *Middleſex* and *Weſtminſter*, are not above one tenth part of the Kingdom.

In the Exciſe on Beer and Ale, the North and Weſt, compar'd with the Eleven Home Counties, are	As 554,117 *l.* is to 184,520 *l.* which is two full thirds.
In the number of Houſes, the North and Weſt, compar'd with the Eleven Home Counties, are	As 1,208,000 are to 335,543 Houſes, which is about ¾ fourths.
In the number of Hearths, the North and Weſt, compar'd with the Eleven Home Counties, are	As 2,197,959 are to 684,959 Hearths, which is much above two thirds.
In the Single Poll, the North and Weſt, compar'd with the Eleven Home Counties, are	As 208,630 *l.* is to 69,420 *l.* which is about two thirds.

In

In the Quarterly Poll, the North and West, compar'd with the Eleven Home Counties, are	As 499,896 *l.* is to 167,626, which is about two thirds.
In the Assessment of Ship-Money, the North and West, compar'd with the 11 Home Counties, are	As 186,800 *l.* is to 57,800 *l.* which is two full thirds.
In an Assessment of two Millions, according to the Apportionment of 1660, the North and West, compar'd with the Eleven Home Counties, would be	As 1,866,400 *l.* is to 626,000 *l.* which is about 2 thirds.
In the Poor Rates, the North and West, compar'd with the Eleven Home Counties, are	As 668,980 is to 224,122, which is near two thirds.

So that it appears here plainly, by Eight different Instances, the North and West are at least two thirds of the Kingdom, reckon'd without *London*, *Westminster* and *Middlesex*. According to which Calculation,

The Monthly Assessment

Which runs thus,

	l.
North and Western Counties	946,118
The Eleven Home Counties	529,615
London, Westm. and *Middlesex*	175,969
Total ——	1,651,702

Should run thus:

	l.
North and Western Counties	983,822
The Eleven Home Counties	491,911
London, Westm. and *Middlesex*	175,969
Total ——	1,651,762

So in the Pound Rate of 4 *s.* in the Pound, according to this Calculation,

lation, if the Eleven Home Counties, which are but one third, Raiſe 632,388 *l.* the other two thirds ſhould Raiſe 1,264,776 *l.* And

The Pound Rate

Which runs thus,

	l.
North & Weſtern Counties	1,038,184
The Eleven Home Counties	632,388
London, Weſtm. and *Middleſex*	307,140
Total—	1,977,712

Should run thus:

	l.
North & Weſtern Counties	1,264,776
The Eleven Home Counties	632,388
London, Weſtm. and *Middleſex*	307,140
Total—	2,204,304

But, all things duly conſider'd, there ſeem very probable reaſons to believe, the North and Weſt are three fourths of the Kingdom, reckon'd without *London*, *Middleſex* and *Weſtminſter*.

For, as to the Exciſe, all who know that Revenue muſt grant, that in the North and Weſt, the Country in many parts is ſo wild, and the Houſes lye ſo diſpers'd, that the Retailers cannot be ſo well watch'd as in the Home Counties, where the Dealers are in a narrower compaſs, and have leſs opportunities to deceive the King's Officers. More private Families take their Drink of the Common Brewers, in the Counties near *London*, than at a diſtance, which ſwells the Exciſe of the Home Counties. Setting that aſide, and if the Revenue could poſſibly be as well watch'd in the diſtant parts as it is near *London*, the Exciſe of the North and Weſt would, probably, anſwer

near

near three fourths of the whole, without *London*, &c.

As to the Polls, 'tis notoriously known, that the payment for Degrees and Qualities of Persons, is by no means so narrowly looked after and exacted in the North and West, as in the Home Counties; and if it were, the Poll-Money in the North and West, would in all likelihood answer three fourths of the whole, reckon'd without *London*, &c.

As to the North and West, bearing no higher a proportion, in the Poor Rate, than scarce two thirds with the rest of *England*, there is, perhaps, this to be said, That, in the distant parts, Provisions are cheaper; so they maintain their Poor at an easier rate than in the Counties near *London*.

In the North and West, their Manufactures afford Employment to the poorer sort; and there are not so many there, who live upon the Charity of others, as near *London*,

don, where Luxury and Idleneſs abound.

As to the proportion each County bears in the Ship-Money, and as to the Rates which would lye upon each County in an Aſſeſſment of two Millions, purſuant to the Aportionment of 1660, though the proportions are both ways laid with more equality than in our preſent Aſſeſſment, yet we are to conſider, that in thoſe times, when they judg'd the Eleven Home Countries to be a third part of the Kingdom, it was, in reſpect of the Improvements of Land, earlier known, and made uſe of, near the Capital City, than at a diſtance from it.

The Ship-Money, of which the Aportionment in 1660 is a Copy, began to be Levied in 1636; at which time we may well imagine, that near *London*, all ſorts of ways to meliorate Land were found out, and put in practice, ſuch as Diſparking

ing Parks, Grubbing Woods, Inclosing and Dreining Fenny Ground, *&c.*

So that the Home Counties, which were ſcarce a ſeventh part in quantity of Acres, to the reſt of *England*, might, in the Year 1636, be well judg'd a third part in the value of Rents.

But the various ways of Improving Land, are now of late Years got into the Northern and Weſtern Counties; Clover, Cinqfoin, Trefoin, Marl, and Lime, are particularly beneficial to Countries that have great ſtore of Barren Ground.

The North and Weſt of late Years, have had a greater proportion of Foreign Trade than the Home Counties.

The uſe of Sea-Coal in *London*, has more than trebled of late Years, which is a great advantage to the North.

The

The Prohibition of *Irish* Cattle, is wholly beneficial to the Northern and Western Counties, and has improv'd their Land, and is hurtful to the reſt of *England*.

Land ſeems to have been almoſt at the height of its Improvement, and near the Rack Rent, about the Year 1636, in the Eleven Home Counties.

And in the North and Weſt, it has been ever ſince Improving; ſo that, in all probability, thoſe Counties which were formerly rated as two thirds, may now be eſteem'd and valued as three fourths of the Kingdom.

Upon the whole Matter, the Hearth-Money ſeems the beſt Meaſure to form a Judgment by, of the Wealth of each County; and, by conſequence, what proportion it ought to bear in any Land-Tax.

For, from the number of Houſes, we may compute the People.

Where

Where the numbers of People are, generally ſpeaking, there are the Manufactures, and Conſumption of Home Commodities; there is the Wealth and Trade; and there Land improves, and Rents are higheſt.

In the number of Houſes, the North and Weſt, are about three fourths of the Kingdom.

From whence, upon probable grounds, may be inferr'd, that the North and Weſt are three fourths of the Rents and Value of *England*, ſtill reckoning without *London*, &c.

And if ſo, and if the Eleven Home Counties are but a fourth part, the Monthly Aſſeſſment ſhould run thus:

	l.	*s.*
North and Weſtern Counties —	1,106,799	18
The Eleven Home Counties —	368,933	6
London, *Weſtm.* and *Middleſex* —	175,369	12
Total —	1,651,102	16

And

And it likewiſe follows, that if in the Pound Rate of 4 *s.* *per* Pound, the Eleven Home Counties, which are here reckon'd but at a fourth part of the Kingdom, produced 632,388 *l.* then the North and Weſt, which are three fourths, ſhould produce 1,897,164 *l.*

And a Pound Rate of 4 *s.* in the Pound, throughout the whole Kingdom, would be,

	l.
North and Weſtern Counties	1,897,164
The Eleven Home Counties	632,388
London, *Weſtminſter* and *Middleſex*	307,140
Total	2,836,692

It may be ſeen, in the Accompts of the Exchequer, that, in the Ancient Subſidies, the North and Weſtern Counties have been all along favour'd, and the reaſons for it may be eaſily aſſign'd. *Worceſter-ſhire*,

ſhire, *Glouceſterſhire*, *Herefordſhire*, *Shropſhire*, and *Cheſhire*, were ſubject to the Incurſions of the *Welſh*. The four Northern Counties, and *Yorkſhire*, were always to be upon their Guard, againſt the Inroads of the *Scotch*. The Weſtern parts lay expoſed to Deſcents, and Invaſions of the *French*; ſo that the private and particular Charge in their Defence, which lay upon thoſe Counties more than others, might be a ſufficient Cauſe to give them Eaſe in all Public Burthens.

The Parliament, 17 & 18 *Car.* 1. in their Aſſeſſment of 400,000 *l.* plainly took their Meaſures from the Ancient Subſidies.

And with that Aſſeſſment, *Car.* 1. agree the Rates laid upon each County by the Common-wealth.

And what the North and Weſt pay in the Pound Rate, and what is laid upon them in our preſent Monthly Aſſeſſment, ſeem to anſwer it exactly;

actly; all which may be ſeen by comparing the Rates in the Table upon each County.

But the Equity and Reaſons ceaſing, which made our Anceſtors ſo favourable to them, and they enjoying the ſame common Protection, and the Publick Neceſſities requiring great Sums of Money; it ſeems but juſt and fair that they ſhould neither favour themſelves, nor oppoſe the being, in all Taxes, upon an equal Foot with the reſt of the Nation.

The laſt Obſervation offered from the Table, is, that *London*, *Weſtminſter* and *Middleſex* are not above a Tenth Part of the Kingdom, which, if plainly made out, will clear a great many Points, and very much confirm the Calculation that has been made of what the North and Weſt might raiſe in the Pound Rate.

In *London*, *Weſtminſter* and *Middleſex*, the Pound Rate of four Shillings in the Pound ſeems to have been well

well and justly Levied (except in the Article of Money at Interest) and did raise 307,140 *l.*

Now if we could come at an exact Knowledge, what Proportion the Rents and Value of those Places bear to the rest of *England*, it would be a very good Guide to the forming a Computation, what the Pound Rate, fairly and Impartially levied, would raise in the whole Kingdom.

In the Aid of 4 Shillings *per* Pound, *London*, *Westminster* and *Middlesex*, compared with the rest of *England*, are	As 307,140 *l.* is to 1,977,713 *l.* which is near a sixth.
In the Assessment of 400000 *l.* 17 and 18 *Car.* 1. *London*, *Westminster* and *Middlesex*, compared with the rest of *England*, are	As 54,831 *l.* is to 403,159, which is near a Seventh.

In

In the preſent Monthly Aſſeſſment, *London*, *Weſtminſter* and *Middleſex*, compared with the reſt of *England*, are———	As 175,469 *l.* is to 1,651,702 *l.* which is above a Tenth.
In the Single Poll, *London*, *Weſtminſter* and *Middleſex*, compared with the reſt of *England*, are———	As 80,280 *l.* is to 288,310 *l.* which is about a Fourth——
In the Quarterly Poll, *London*, *Weſtminſter* and *Middleſex*, compared with the reſt of *England*, are———	As 97,622 *l.* is to 597,518 *l.* which is about a Sixth.
In two Millions, according to the Apportionment of 1660, *London*, *Weſtminſter* and *Middleſex*, compared with the reſt of *England*, are——	As 140,000 *l.* is to 2,000,400 *l.* which is about a Fourteenth.
In the Ship-Money, *London*, *Weſtminſter* and *Middleſex*, compar'd with the reſt of *England*, are--	As 20,180 *l.* is to 206,980 *l.* which is about a Tenth.

In

In the Excise on Beer and Ale, *London*, *Westminster* and *Middlesex*, compared with the rest of *England*, are———	As 140,358 *l.* is to 694,476 *l.* which is about a Fifth.
In the Number of Houses, *London*, *Westminster* and *Middlesex*, compared with the rest of *England*, are———	As 111,215 is to 1,319,215 Houses, which is near an Eleventh.
In the Number of Hearths, *London*, *Westminster*, and *Middlesex*, compar'd with the rest of *England*, are--	As 365,568 is to 2,563,527 Hearths, which is about a Seventh.
In the Poor Rates, *London*, *Westminster* and *Middlesex*, compar'd with the rest of *England*, are—	As 56,380 *l.* is to 665,362 *l.*

Whatever Proportion *London*, &c. bear to the rest of the Kingdom, 'tis plain, in the Four Shilling Aid, they pay as about a Sixth Part of the whole.

'Tis true likewiſe, that in the Aſſeſſment of 400,000 *l.* 17 and 18 *Car.* 1. they are valued at about a ſeventh Part; but we are to conſider the Circumſtance of that time; the Parliament wanting a preſent Sum to pay off the Debts they were engaged in, which no Place could ſo ſoon raiſe as *London*.

In the ſingle Poll they ſeem about a fourth Part, and in the Quarterly Poll, much about a Sixth; and the reaſon of the difference is in the Single Poll, the Payment for Qualities and Degrees of Perſons was ſtrictly exacted in *London*, and not in the Country; which ſwells the Article of *London*. In the Quarterly Poll it was neither looked after in the Country, nor in *London*, which we ſee paid little more to the Quarterly Poll than to the Single.

But in both Polls, and both for *London* and the Country, if we deduct from the whole Sum, what was

paid

paid on the Account of Degrees and Qualities, it will be found that *London*, *Weſtminſter*, and *Middleſex* anſwer about a Tenth Part of the Kingdom.

In the Exciſe they appear to be about a fifth Part; but the reaſon for that is obvious, becauſe in *London*, almoſt all pay Exciſe for their Drink, which is not ſo in the Country, but in the Conſumption of Malt, *London*, &c. will be found about a Tenth part of the whole.

In the Number of Hearths they ſeem about a ſeventh part; the reaſon of that is alſo apparent, for that in the Country, to ſave the Duty, the common People took away ſuch Hearths, of which they had not abſolute uſe.

But in Number of Houſes, *London*, *Weſtminſter* and *Middleſex* are not an Eleventh part of the Kingdom.

And by the Monthly Aſſeſſment it appears, that the Parliament have judged them about a Tenth part.

In the Apportionment of 100,000 *l.* upon the whole Nation in the Year 1660, they are valued and rated at about a Fourteenth part.

In the Aſſeſſment of Ship-Money, at about a Tenth part.

And in an Aſſeſſment of 30,000 *l.* given to *Harry* the Seventh, in lieu for that time of the Aid, *Pur fair fitz Chivaleer & pur file Marrier Rot. Parl.* 19 *Har.* 7. N°. 10. *London*, *Weſtminſter* and *Middleſex* are rated at but 889 *l.* 10 *s.* 2 *d.* which is about a thirty third part of that Tax.

And in the Poor Rate, they appeared to be about a Twelfth part of the Whole.

Upon the whole Matter, from the foregoing Inſtances, and many others that might be given, it ſeems very probable that *London*, *Weſtminſter* and *Middleſex* have been generally eſteemed,

ed, and are about a Tenth part of the Kingdom.

But the Inſtance which relates to the Number of Houſes, is what we may reaſonably lay moſt weight upon in the preſent Diſpute; becauſe the 307,140 *l.* which they pay in the Four Shilling Aid, does moſt of it, without all contradiction, ariſe from the Rent of Houſes.

If indeed Money were ſtrictly inquired after, and if the Charge upon Perſonal Eſtates made up a great part of the forementioned Sum, the Compariſon might not hold; becauſe the great Stocks of Money are in *London*; but though Money be charged in the Act, the Law has not been able, hitherto, to reach it effectually.

Now, to raiſe the Sum of 307,140 *l.* the general Rental of *London*, *Middleſex* and *Weſtminſter* muſt be upwards of a Million and a half *per Annum*.

And if the Rental of the Eleventh (but ſuppoſe them a Tenth part of the whole) be a Million and a half, the general Rental of the Kingdom muſt be Fifteen Millions *per Annum*.

And if the general Rental of the Kingdom be Fifteen Millions *per Annum*, the Aid of Four Shillings in the Pound ought to raiſe three Millions.

If 111,215 Houſes in and about *London*, with no more Ground than what they ſtand upon, are, in Rent, one Million and a half *per Annum*, it is hardly poſſible but that the 1,208,000 Houſes in the Country, with all the Land about them, and all the Benefits that attend Land, muſt be in Rent Thirteen Millions and a half *per Annum*.

And whoever conſiders this ſeriouſly, will perhaps be inclined to think, that the Four Shilling Aid would raiſe at leaſt Three Millions, if it were levied in other Parts of

England

England with the ſame Care and Exactneſs as it is in *London*, *Weſtminſter* and *Middleſex*, which are under the Eye and Influence of the Government.

And if the Aid could be brought to raiſe ſuch a Sum, the War would almoſt be maintained by the Charge upon Land only.

'Tis notoriouſly known that a great many Perſons, both in the Aſſeſſment and Aids, pay a full Fifth part of their Eſtates; if the reſt did ſo, all would be upon an equal foot; which, in Juſtice and Reaſon, the Subjects of the ſame Prince ſhould be in every good Government.

But this will be very hard to compaſs in that long Poſſeſſion many Countries are in, of being favourably handled in all Taxes.

'Tis true, in the preſent Aid the Aſſeſſors are upon Oath, but, in Matters of Revenue, it has been al-

ways found that Oaths are very little regarded.

If in the Cuſtoms and Exciſe all Entries were to be made upon Oath of the Parties, and the King had no other hold, he might indeed ſave the Charge of Officers, but he would ſee very little from thoſe Revenues.

The Officers in the Cuſtoms and Exciſe are upon Oath; but if there were no other Checks upon them, thoſe Branches would turn to ſmall account.

And we ſee in the preſent Charge upon Intereſt-Money, how little Scruple Men make of Swearing not to have 100 *l.* who are generally thought to be worth 20,000 *l.*

Taxes can never be equally levied where the People are left to themſelves, or with no other Check upon them, but their own Conſciences.

There-

Therefore it was the ancient Prerogative of our Kings, to name their own Commiſſioners for the Levying and Collecting ſuch Aids, Fifteenths, and Tenths, as their Subjects gave them: which may be ſeen by the old Commiſſions, *ad Aſſidendum & Colligendum*, that were wont to accompany Grants of that Nature.

In that Aid which was granted to *Harry* the Third, when *Magna Charta* paſſed, there is the Form of that Commiſſion, *Vid. Rot. Pat. 39. H. 3. m. 8. Dorſo.*

And ſuch Commiſſions paſſed ſeveral times after, *Vid. Rot. Pat. 1. Edw. 2. p. m. 3. Rot. Pat. 7. Edw. 2. p. m. 3. Rot. Pat. 3. Edw. 3. p'. 3. m. 18. Rot. Pat. 6. Edw. 3. p'. m. 19. Rot. Fin. 23. Edw. 3. m. 10.* And in the other Grants that came afterwards, the King is deſired to iſſue out his Commiſſions for the levying of them, as cuſtomably. *Vid. Rot. Parl. 6. Rich. 2. N°. 16. Rot. Parl. 2.*

Harry

Harry 4. *N.* 9. *Rot Parl.* 14. *Harry* 6. *N.* 12. where the Commiſſioners have Power to examine all Parties upon Oath of the true Value of their Eſtates.

In the Reign of *Harry* the Sixth, there is an Authority given to one Lord, and the two Knights of the Shire in each County, who ſeem to have been in the nature of Commiſſioners, to ſee that no Wrong be done in the Diſtribution of 4000 *l.* which was to be deducted out of the Aid for decay'd Towns and Places. *Vid. Rot. Parl.* 11. *H.* 6. *N.* 4.

The firſt time we find Commiſſioners named in Parliament for the levying Tenths and Fifteenths, was in *Edward* the Fourth's Reign, who was a Luxurious Prince, and gave the People reaſon to ſuſpect his Conduct. *Vid. Rot. Parl.* 12. *Edw.* 4. *N.* 41. and 14. *Edw.* 4. *N.* 7.

The

The Records are both dark enough, but the Parliament ſeems there to name Commiſſioners, whom the King ſhall Authorize under the Great Seal, to Aſſeſs and Levy the Aid, and that the Money ſo levied, ſhall remain in the Hands of the Collectors, to be appointed by the King in *Chancery*, unto the time that Proclamation ſhall be made by the King of his Muſters.

The Parliament ſuſpected an Aid was deſired, and no War intended, ſo that their Guift ſeems conditional, and they name Commiſſioners, to ſee to the due Performance of the Truſt.

But afterwards, in the Reign of *Harry* the Seventh, the occaſion of naming Commiſſioners in Parliament, ſeems a great deal more apparent.

For that covetous Prince was wont to ask great Aids of his People, on pretence of Wars, that were never intended.

There-

Therefore the Aids which were given him the Twelfth of his Reign were, upon this Condition, to be levied upon the People, if the War proceeded; but not to be levied if a Peace or Truce enſued before they came to be due: and it was upon the ſcore of this Truſt, that in all probability, the Parliament named Commiſſioners of the Shires, with the Juſtices of the Peace to be Aſſociated. *Vid. Rot. Parl.* 12. *H.* 7. *N.* 12. and *N.* 13.

But Commiſſioners have been ſeveral times ſince named by the King; as 34 and 37 *Hen.* 8. 2 and 3 *Edw.* 6. 3 and 4 *Edw.* 6. 4 and 5 *Phil.* and *Mary*, 15 and 22 *Car.* 2.

But there is a Preſident for this in the firſt Year of Their preſent Majeſties Reign; and if, purſuant to the Powers given in that Act, the King had named Commiſſioners of his own in every County, for levying the Aid of one Shilling in the Pound,

there

there might have been a new Survey made of all the Rents in *England*; and, in all likelihood, ſuch Sums would have been raiſed upon Land only, as might have near anſwer'd all the Neceſſities of the Government.

The ſecond Pound Rate did not raiſe ſo much in proportion as the firſt; and there is ground to think this laſt 4 Shilling Aid will not raiſe ſo much as the former: And there is reaſon to believe, the Aids by Pound Rate will every time grow leſs and leſs, (like the Subſidies in the latter end of Queen *Elizabeth*'s, and beginning of King *James*'s Reign) unleſs there be a new, and regular Survey made of Land.

For let the Dangers from abroad, and the Wants at home, be never ſo preſſing; no doubt, moſt Men, if they are left to themſelves, will be glad to ſave their Money; and will rather conſult their private Intereſt than the Public Good. But

But if the King, as was always practis'd in Ancient Times, had power to name Commiſſioners; and if all People were bound under great Forfeitures, to give in a true Rental of their Eſtates, or a true Eſtimate of what they keep in their hands; and if the Commiſſioners had power to Examin any perſon (other than the Party himſelf) upon Oath, of the true value of each Man's Eſtate, there is hardly any doubt to be made, but that an Aid of Four Shillings in the Pound would raiſe Three Millions.

And if Land could raiſe that Sum, the Nation need not be put to ſuch diſhonorable and dangerous ſhifts of raiſing Money, as are new Projects, freſh Impoſitions upon Trade, and Fonds of Perpetual Intereſt; which, if they are made uſe of as the conſtant *Ways and Means* of Supplying the War, muſt in all appearance very quickly deſtroy our Foreign Commerce; and, by conſequence, bring univerſal

universal Weakneſs and Poverty upon the whole Kingdom. But there is nothing too hard for the Wiſdom of a Parliament to bring about; which, perhaps, may find a way to Levy the Pound Rate juſtly and equally in all Counties, without giving the King Power to Name Commiſſioners.

The Ancient Subſidies did uſually conſiſt of a charge by Poll, a Pound Rate upon Land, and a Pound Rate upon Money, and Perſonal Eſtates; ſo that all ſorts of people did contribute ſomething in the old way of Taxing, but ſuch as for their Poverty were exempted.

The Uſurers, who are the true Drones of a Common-wealth, living upon the Honey without any Labour, ſhould, of all People, be brought in to bear their proportion of the Common Burthen. As yet, they could never be effectually reach'd, but they may be fetch'd in by

by the Wiſdom of a Parliament, if the Houſe of Commons would pleaſe reſolutely to ſet themſelves about it.

What a Pound Rate of Four Shillings in the Pound, upon Money, might produce, is very hard to compute, becauſe, in that Matter, there is ſcarce any Rule or Meaſure to go by; but ſuppoſing Money at Intereſt to be a ſixteenth part (as ſome think) of the annual Value and Income of *England*, there is then twenty Millions of Money at Intereſt, (which may be, and yet not a third part of that Sum, *in ſpecie*, in the Kingdom) and if there are twenty Millions at Intereſt at five *per Cent.* a Pound Rate of Four Shillings in the Pound, upon Money, would raiſe 200,000 *l.*

That which has made Quarterly Polls ſo diſtaſtful, is charging the Poorer ſort; but if they were all exempted,

exempted, a Quarterly Poll well Levied might raiſe 500,000 *l.*

And here it may not be amiſs to take notice, that if, in the Pound Rate upon Land, one Shilling were taken off from the Landlord, and placed upon the Tenant, it would eaſe thoſe who have born all the weight; nor can it ſeem oppreſſive to the Tenants, conſidering how well they have fared hitherto.

So that a mix'd Aid, by a Pound Rate upon Land and Money, and by a Quarterly Poll, all carefully Levied, might raiſe

	l.
By Four Shillings, Pound Rate, upon Land	3,000,000
By Four Shillings, Pound Rate, upon Money	200,000
By a Quarterly Poll	500,000
Total	3,700,000

Which, without any new *Ways and Means*, would come very near raiſing

ſing that Sum to which the Expence of the War has hitherto amounted.

If in a War that is ſo Expenſive, and is thought ſo neceſſary for our Preſervation, all people would agree to promote Equality, no doubt great Sums might be raiſed in this Nation, and the Country, in all Aids, would be found to anſwer as well as *London*.

That *London*, *Weſtminſter* and *Middleſex*, pay about a ſixth part in the Aid, is very plain; and that they are not above a Tenth part of the Kingdom's general Rental, is very probable.

What Proportion in other Wealth and Subſtance *London* bears to the reſt of *England*, is very hard to determine.

But ſome Landed Man will ſtart up and ſay, 'Tis true, *London* bears a ſixth, it ought to bear a half, it has all the Wealth; and the

immo-

immoderate Growth of that City undoes and ruins all the Country.

It may therefore be well worth the Enquiry of thinking Men, what truth there is in this common and receiv'd Notion, that the Growth of *London* is pernicious to *England*; That the Kingdom is like a Rickety Body, with a Head too big for the other Members.

For ſome people, who have thought much upon this ſubject, are inclin'd to believe, that the Growth of that City is advantageous to the Nation, and they ſeem to ground their Opinion upon the following Reaſons:

That no Empire was ever great, without having a great and populous City.

That the *Romans* drew all the conquer'd Cities of *Italy* into *Rome*.

That the People of *Attica* were no better than a Crew of rude Herdſ-

men; and neither flouriſh'd in War, nor in Civil Arts, till *Theſeus* perſwaded them to Inhabit *Athens*.

That the greatneſs of *London* will beſt preſerve our Conſtitution, becauſe, where there is a great and powerful City, the Prince will hardly Enterpriſe upon the Liberties of that People; in the ſame manner, a Rich and Powerful City ſeldom Rebels upon vain and ſlight occaſions.

On theſe grounds, and many others, ſome people are led to think, the Growth of *London* not hurtful to the Nation; but, on the contrary, to believe that there is not an Acre of Land in the Country, be it never ſo diſtant, that is not in ſome degree better'd by the Growth, Trade, and Riches of that City.

Perhaps, if all the Wealth and Subſtance of *London* could be truly Rated, in a Tax of four Millions, that

that City would pay a fourth part without any Hardſhip to it.

But, probably, there is nothing but Exciſes that will truly and equally Rate all ſort of Wealth, and Subſtance, and bring in all ſort of Perſons, chiefly thoſe in great Cities, to contribute in the Public Burthens.

We have now gone through the chief *Ways and Means*, hitherto made uſe of, for carrying on the preſent War, in which an Impartial Land-Tax is chiefly recommended, as moſt agreeable to the Ancient Conſtitution of this Kingdom.

If it ſhall be thought expedient to go by the way of a Monthly Aſſeſſment, the Aportionment of 1660, ſeems a more equal diſtribution of the Common Burthen, than has been as yet made uſe of: According to which, the Home Counties would pay as they do now; *London, Weſtminſter* and *Middleſex*, may be Ra-

ted at the Sum they have paid in the Aid of Four Shillings in the Pound.

And the Aſſeſſment would run thus:

	l.		
Northern and Weſtern Counties	1,234,400		
The Eleven Home Counties	626,000		
London, Weſtminſter and *Middleſex*	307,140	8	5¼
Total	2,167,540	8	5¼

A far larger Sum might indeed be produced by a Pound Rate, equally and impartially Levied through the whole Kingdom.

But ſome will object, That to Levy a Pound Rate ſtrictly, by Commiſſioners of the King's Naming, may occaſion Oppreſſion and Diſcontents in the Country; And that ſuch a Method of raiſing Taxes, may create ſo many Officers among the

the beſt of the Gentry dependant upon the Court, as may be dangerous to Liberty.

Beſides, the Northern and Weſtern Counties, eſpecially ſuch as lye moſt diſtant, will affirm, That out of the ſame value in Eſtates, they are not able to pay the ſame Pound Rate, becauſe their Rents are not ſo well Paid; their Returns, and Markets, are not ſo quick; and they taſte not that benefit of the Trade, and greatneſs of *London*, in the ſame degree as the Home Counties.

It may be likewiſe objected, That Land-Taxes in general (and chiefly if ſtrictly Levied) muſt be very ruinous to the Gentry, if the War ſhould continue for any long time.

And ſince, to a Wiſe and Vertuous Prince, no Sum of Money can be deſirable, that is Levied with the Oppreſſion and Diſcontent of his People, it may not be amiſs to enquire, what other *Ways* there are of

Supplying the War, which may be more eaſie to the Nation.

Exciſes have had an ill repute with ſuch as have not throughly weighed and compared them with other Taxes; but, however, it may not be improper to examine a little into the nature of ſuch a Fond of Revenue, to what degree it would ſupply the War, and how far it may be conſiſtent with the ſafety of our Conſtitution.

Of Exciſes.

EXciſes ſeem the moſt proper *Ways and Means* to ſupport the Government in a long War, becauſe they would lye equally upon the whole, and produce great Sums, proportionable to the great Wants of the Public.

It appears from the Books of Hearth-Money, that the Families in *England* are about Thirteen hundred Thouſand; ſo that, allowing ſix to a Family, the People of *England* may be computed at above ſeven Millions.

Sir *William Petty* reckons the Common Maſs of Mankind to ſpend in their Nouriſhment, and living of all ſorts, one with another, about ſeven Pound a Year a-piece; by which computation, there ſeems Yearly to be ſpent in *England* about Forty nine Millions; of which, Land and Rents in *London*, according to what they pay in the preſent Aids, appear not to be above Ten Millions; and Trade may be now eſteem'd at ſix Millions; The other Thirty three Millions are ſpent from Sciences, Arts, Labour, Induſtry, Manufacture, Retailing of Foreign Goods, and Buying and Selling our Home Commodities.

Now

Now in Taxing the people, we have hitherto gone chiefly upon Land, and Foreign Trade, which are about one third part of the ſtrength of *England*; and the other two thirds of its ſtrength we let eſcape. So that Uſurers, Lawyers, Tradeſmen, and Retailers, with all that Troop that maintain themſelves by our Vice and Luxury, and who make the eaſieſt and moſt certain gain and profit in the Commonwealth, contribute little to its ſupport; all which, by Exciſes, would be brought to bear their proportion of the Common Burthen.

Of the Thirteen hundred thouſand Houſes that are in *England*, it appears, from the Books of Hearth-Money, that Five hundred thouſand are Cottages of one Chimney. Suppoſe moſt of theſe to be poor Families, and that they contribute little to any Tax, yet if the other Eight hundred thouſand Families paid in ſeveral

ſeveral Exciſes but ſix pound a Year, one with another, the whole amount would be 4,800,000 *l. per Annum*; which ſhows what great Sums Exciſes are capable of producing.

But the diſproportion, between what the Rich and what the Poor conſume, would make this fall eaſily upon the Poor, and not very heavily upon the Richer ſort.

The Duties upon Beer and Ale, are an Inſtance of the value of Exciſes, which at 2 *s.* 6 *d. per* Barrel upon Strong, and 6 *d. per* Barrel upon Small-Beer, and 16 *d. per* Gallon upon Brandy, produced, in the Year ending 24 *June* 1689, clear of all Charges, 738,696 *l.* And, if one Branch of our Conſumption would yield ſuch a Sum, what would an Exciſe produce, laid upon ſeveral other Commodities and Manufactures, Charging the things of Luxury high, and the Neceſſaries of Life but at a low rate?

That

That kind of Revenue muſt needs be very great, where ſo large a part of the people are every Minute paying ſomething towards it; and very eaſie, where every one, in a manner, Taxes himſelf, making Conſumption according to his will or ability.

Venice and *Holland*, two Jealous Common-wealths, have not thought Exciſes dangerous to Liberty. They are the ſtrength and ſupport of our Neighbouring Monarchies, eſpecially *France*; And if we are to contend with that King, the Combat will be with very unequal Weapons, if we muſt make uſe only of Land-Taxes and Cuſtoms, againſt his Exciſes, and all his other ways of raiſing Money.

But it may be objected, That no Exciſe can be laid, but the Price of the Commodity will riſe, which will hurt our Manufactures, hinder Conſumption, and ſo prejudice the Landlords and Farmers of *England*.

But

But that objection would be quite remov'd by a good Law of Aſſize; without which, any new Exciſes may indeed be of evil conſequence.

The Laws of Aſſize were made to increaſe Conſumption, and give the Common people the benefit of Plenty: As the price of Corn falls, the weight of Bread ſhould encreaſe; and if this were ſtrictly look'd after, it would much augment Conſumption among the Common people, who are the great Conſumers of our Home Commodities; and who would conſume more, if they might have more for the ſame Money. But this is no where regarded, but a little within the City of *London*.

By this Laws not being put in Execution, Conſumption does not encreaſe as Plenty encreaſes; neither the Farmer, nor the Common People, are the better for abundance; And the benefit of Plenty, in a manner,

ner, wholly accrues to Bakers, Corn-Chandlers, and Corn-Brokers, who make immoderate Gains by not raiſing and lowering their Prices truly, according to the common Rate of the Market, which, by Law, they are bound to do.

As for Example, if an Exciſe were laid upon Wheat and Rye, and, at the ſame time, the Laws of Aſſize were revived, and inforced with higher Penalties; the Exciſe would not be ſo much felt by the Farmer, becauſe he would find Conſumption increaſe; nor by the common People, becauſe they would have more Bread for the ſame Money; ſo that, in effect, the Exciſe would be anſwered to the King out of the Immoderate and Unlawful Gain made by the Baker, Corn-Chandler, and Corn-Broker.

So, if an Exciſe were laid upon Oats, Peaſe and Beans, and an Aſſize of the ſaid Commodities were made

made to force the Inn-keepers and Corn-Chandlers to regulate their Prices, in a reaſonable manner, by the Market Price, the Conſumption would be greater, and the Farmer thereby recompenced, and the King's Duty in effect would be paid out of the immoderate Gain made by the Inn-keeper, and Corn-Chandler.

So if an Exciſe were laid upon Fleſh, Candles, and Leather, and at the ſame time Proviſion were made by Law to regulate the Market of *Smithfield*, and other Markets, all Cattle would ſell ſo much better; that the Farmer would not ſo much feel the Exciſe, which would in effect be paid out of the exceſſive Profits made by the Butcher, in retailing his Fleſh, and ſelling his Tallow and Hides.

'Tis ſtrange Oeconomy in our Government, that Plenty ſhould make things a greater Drug to the firſt Seller, and very little cheaper to the Buyer;

Buyer; but ſo it is in Fact; and this proceeds from the want of a good Law of Aſſize, and from the Fraud and Corruption of thoſe who retail theſe Commodities; ſuch as Bakers, Inkeepers, and Butchers. And ſince there is a neceſſity of Money, can any Tax be more reaſonable, than ſuch a one as would intercept and bring to the King, ſome part of that exceſſive Gain, which theſe People make upon the Publick?

And this will hold in almoſt all Commodities that are the proper Subjects of an Exciſe.

Therefore if ever new Exciſes are thought upon, it will be neceſſary, at the ſame time to renew the Laws of Aſſize now in force, and to prepare a new Bill of Aſſize, with higher Penalties, and better accommodated to preſent uſe; in which the Juſtices of Peace may be ſtrictly injoyned to ſettle the Aſſize every Month, in their reſpective Diviſions, at their Monthly Meetings. The

The ſame Law may regulate the Markets of *Smithfield*, in which, it is ſaid, there are Practices very hurtful to the Landed Men of *England*.

'Tis complained the Butchers of *London* keep great quantities of rich feeding Ground in their Hands near the Town, and are all Engroſſers of Cattle; and when Beaſts are brought hither for Sale, they drive theirs up to glut the Market, and by this Combination, command the Price, and ſet it at their own pleaſure; and ſo make Fleſh dear in the Retail, when Cattle ſell for nothing in the Market.

The Remedy for this Evil can be beſt found out, and apply'd by the Country Gentlemen that ſit in Parliament.

The ſame Law may alſo regulate Weights and Meaſures, in which, 'tis ſaid, there are great Coruptions throughout the whole Kingdom.

It ſhould be the Care of all Governments to ſave and protect the

Poor, as much as poſſible, from the Frauds and Combinations of the Richer ſort; and if this were ſufficiently provided for, by good and wholeſome Laws, well executed, all the Neceſſaries of Life would be thereby render'd ſo much cheaper to the Poor, that they might pay Exciſes, and yet enjoy more Eaſe and Plenty than they do at preſent.

The proper Commodities to lay Exciſes upon, are thoſe, which ſerve meerly to Luxury; becauſe that way the Poor would be leaſt affected.

But things of that nature are of little bulk, eaſily hid, vended by a number of different Traders, and require many Officers to inſpect the Making, Selling, and Retailing of them.

In *Holland* they eaſily gather the Duty upon things of Luxury, where the People are ſhut up within a narrow compaſs, and where the Execution of the Laws is ſtrict and ſteady; but it would be otherwiſe in *England*,

land, where the People are diſperſed about in a large Country, and where they have been long uſed to a ſlack and unſteady Execution of the Laws. Beſides, in *Holland*, the Laws that ſecure ſuch Exciſes to the Government, are more ſtrict and penal than our Conſtitution will bear.

And yet a Duty upon all the Vanities and Luxuries of this Kingdom may be collected, by a far leſs number of Officers, and with leſs Difficulty, than is commonly imagined.

The Commodities with us, proper to charge Exciſes upon, are ſuch as are Bulky, and not eaſily hid or convey'd away, and where as few Traders as poſſible may be peſter'd and vex'd with the Search and Inſpection of the Officers, and where the revenue may be ſufficiently ſecured to the King by mild and gentle Laws.

Exciſes may be ſo contrived and laid, as to anſwer a Sum perhaps large enough for the Wants of the

Government; without ſubjecting any private Families, which are not Dealers, to the Officers Search and Inſpection, or without charging any private Perſon for ſuch Commodities as are of his own Growth or Making.

There may a Sum large enough ariſe, only from a Duty upon ſuch things as are ſold, made, or retailed in Market Towns and great Cities, to be paid only by the Seller, Maker, or Retailer.

And the Duties will be with much leſs Clamor gathered, where the Buſineſs lyes only between Officers and publick Dealers, than where it is between the King's Officers and private Perſons.

'Tis true, that a Duty upon Malt cannot be conveniently laid, or would yield little, without ſubjecting private Perſons to the Inſpection of the Officer; but, in regard Malthouſes are in Out Yards, the Inconvenience and Trouble would be the leſs.

And

And ſuch a Sum as is wanted may be levy'd, and the things of Luxury reach'd, for the yearly Charge of about 100,000 *l.* and by about Fourteen hundred Officers; caſting *England* into Eight hundred Diſtricts, as it is laid out for inſpecting the Victuallers in the Duty upon Beer and Ale; the remaining Six hundred are ſufficient to take an account of ſuch Goods as are made, ſold, and retail'd in great Towns and Cities.

And this is undeniably apparent to any one that is skill'd in the Manner of Collecting Exciſes, and vers'd in the Nature of ſuch Revenues.

Nor is this a number of Officers that can be reaſonably thought dangerous to our Liberties, or able to influence Elections in the Country, eſpecially as they may be reſtrain'd by Law from intermedling in ſuch Matters, and becauſe the Officers made uſe of for the Collecting ſuch Revenues, are generally taken out

from the Lees of the People, and are Persons without Interest or Authority.

The Excise on Beer and Ale has given such Knowledge and Light into Revenues of that kind, and has chalk'd out so plain a way of dividing the Kingdom equally among the Officers, and instructed so many Persons how to survey the several Makers, Sellers, and Retailers, and to obviate Frauds, that Excises will now be sooner understood, more easily collected, and with fewer Officers than is commonly apprehended by such as have not thought maturely upon this Subject.

And the Books of Hearth-Money, and the late Poles, have likewise given us such an Insight into the number of the People, and the Abilities of the respective Families, that it would not be difficult to make some Computation, what the Excise upon any Commodity would produce;

Political

Political Arithmetick being a good Guide in theſe Matters, though it gives not demonſtrative Proofs: So that the Parliament would not be quite in the Dark in laying any Impoſitions of that nature.

As for Example, from the Exciſe of *London*, a Computation may be made, what a Duty of 3 *d. per* Buſhel upon all the Malt of *England* would produce, in this manner.

There was brew'd in *London*, the Year, ending the 24th of *June* 1689, 1,212,550 Barrels of ſtrong Beer and Ale, and 827,544 Barrels of Small Beer, ſo, of both ſorts of Drink, there was brew'd 2,040,094 Barrels. To the Strong Beer and Ale, there is allow'd three Buſhels to the Barrel, and to the Small one Buſhel; but much Small Beer being brew'd after the Strong, it may be a reaſonable Medium to allow to both Drinks, one with another, two Buſhels to the Barrel; at which Rate, to reckon by

round Numbers, there is uſed in *London* 4,000,000 of Buſhels of Malt.

The People of *England*, by the neareſt Computations that can be made, are reckon'd Seven Millions; of which *London* is accounted a Tenth Part; ſo that there may be in *London* 700,000 People, divide the 4,000,000 by 700,000, and there will be found to each Man 5 Buſhels 7 Tenths of Buſhel. But the Allowance of two Buſhels to the Barrel being rather of the leaſt, we may reaſonably allow to each Man's Conſumption ſix Buſhels of Malt in a Year, which would be 4,200,000 Buſhels, that is, about three Barrels a Year, which to the Maſs of the People blended together, will be about a Quart a day.

So that if *London*, which is a Tenth part of the Peopl, conſume 4,200,000 Buſhels of Malt, the whole Kingdom, which are ſeven Millions, may con-

conſume 42,000,000 Buſhels, which, at 3 *d.* *per* Buſhel, would produce 525,000 *l. per Annum.*

Where the uſe of any Commodity is pernicious to the Intereſt of the Nation, or prejudicial to the Health of the People, ſuch an Exciſe may be there laid, as may amount to a Prohibition of the Commodity.

Particularly, ſuch Foreign Commodities may be highly charged, the Importation of which hinders the ſetting our own Poor to work.

And here it may not be amiſs to take notice, that if the Duty upon Brandy and Spirits was ſo high, as to amount to a Prohibition of them, their Want in the King's Revenue would be recompenced to him in his Cuſtoms upon Wine, and Exciſe upon other Liquors, which undoubtedly they hinder.

How Brandy obtains among the common People, may be collected from this, That for a long while the Impor-

Importation of it has every year increased considerably, so that in the Year 1689, there was as much imported as the Excise of it at 16 d. per Gallon amounted to about 140,000 l. besides the Strong Waters made at Home. And if, as Physicians say, it extinguishes natural Heat and Appetite, it hinders the Consumption of Flesh and Corn in a degree. 'Tis a growing Vice among the common People, and may, in time, prevail as much as Opium with the Turks, to which many attribute the Scarcity of People in the East. There is no way to suppress the use of it so certain, as to lay such a high Duty, as it may be worth no Man's while to make it, but for Medicine.

Excises may be made the Engine to pull down or repress several Luxuries, of which our Laws could yet never get the better.

And

And ſuppoſe theſe Duties ſhould make many Commodities ſo much the dearer, as to leſſen their Conſumption, if thereby Luxury in general could be kept down, and the Nation driven more to Thrift, it would perhaps, tend greatly to our publick Wealth; and that Notion, if truly examined, will probably be found falſe, that Riot and Expence, in private Perſons, is advantagious to the Publick.

Unleſs the Nation does unanimouſly and freely give into Exciſes, upon a full Conviction that they are the beſt *Ways and Means* of Supplying the Government, it will not be the Intereſt of any King to deſire ſuch a Revenue. For if they are carryed but by a ſmall Majority, againſt the Senſe and Grain of a conſiderable part of the Houſe of Commons, they will come ſo crampt in the Act of Parliament, and loaded with ſo many Difficulties, that they will

will only occasion great Clamors in the Kingdom, and not yield much Money.

Whenever Revenues of that Nature are set on foot, all possible ways must be used, that humane Wisdom can think of, to give, in other Matters, Safety, Ease, Wealth, and Prosperity to the Nation.

But, as the Foundation of all, it must be made apparent, by every step, that the Liberties of the People are the chiefest View, and greatest Care of the Government; for nothing else can encourage them to trust the Court, in a Matter that appears so nice and new, as a Home Excise.

All things must be done that may effectually increase the Value of Rents, and Price of Land, which will add true Strength to the Nation.

All

All Laws that would tend to the Relief of the Poor, and ſetting them to work, would make Exciſes, and indeed all other Taxes, eaſier to the Kingdom.

The Poor-Rate, as has been ſaid before, in the latter end of King *Charles* the Second's Reign, came to about 665,362 *l.* And we have reaſon to think 'tis now much higher, becauſe of the great Decay in our Foreign Trade, and Home Manufacture. Beſides which Sum, there is yearly given a vaſt deal to their Relief in voluntary Charity and Contributions; ſo, that in time of Peace, we pay near as much to the Poor, as to the Maintenance of the Government, and for our Protection.

But, as this Money is managed in moſt Places, inſtead of relieving ſuch as are truly poor and Impotent, (which the Laws deſign) it ſerves only to nouriſh and continue Vice and Sloath in the Nation.

If

If publick Work-houſes were ſet up in every Town and County, and if the Works and Manufactures, proper for ever Place and Country, were fixed and eſtabliſhed in it, the Poor would be encouraged, and invited to Labor and Induſtry; eſpecially if the Magiſtrate made uſe of his coercive Power upon ſuch as are Vicious and Idle.

The real and true Objects of Charity would coſt the Nation but little to maintain; and 'tis to be doubted they have the leaſt Share in the publick Reliefs.

The Wiſdom of a Parliament may, in time, find out a way to make ſuch Perſons uſeful and profitable to the Nation, who, at preſent, are a heavy Burthen upon it.

If all the Hands in this Kingdom that are able, were employ'd in uſeful Labour, our Manufactures would ſo increaſe, that the Common-wealth would be thereby greatly inriched,

and

and the Poor, inſtead of being a Charge, would be a Benefit to the Kingdom.

If the Poor were always certain of Work, and Pay for it, they would be glad to quit that Naſtineſs which attends a begging and lazy Life.

And if the Poor were encouraged, and, where there is occaſion, compell'd to maintain themſelves; the Pound Rate would be much leſs in every County; and if the Nation were a little eas'd of that Burthen, we ſhould be in ſome degree abler to ſupport the Expence of the War, and Land would be eas'd, upon which the Poor-Rate is a certain Charge.

Nothing would better enable us to pay Exciſes, and all other Taxes, than a publick Regiſtry, a General Liberty of Conſcience, and indeed all Laws that would effectually invite People over to us, and increaſe our Numbers.

People

People are the real Strength and Riches of a Country; we ſee how Impotent *Spain* is for want of Inhabitants, with their Mines of Gold and Silver, and the beſt Ports and Soil in the World; and we ſee how powerful their Numbers make the *United Provinces*, with bad Harbors, and the worſt Climate upon Earth. 'Tis perhaps better that a People ſhould want Country, than that a Country ſhould want People. Where there are but few Inhabitants, and a large Territory, there is nothing but Sloath and Poverty; but when great Numbers are confin'd to a narrow Compaſs of Ground, Neceſſity puts them upon Invention, Frugality and Induſtry; which, in a Nation, are always recompenced with Power and and Riches.

And this happened to the *Phœnicians*, who were the old Inhabitants of *Canaan*, and elbowed out by the *Hebrews*, and driven into a ſmall

Slip

Slip of Land on the Sea Coaſt; who, to nouriſh their great Multitudes, were forced upon Trade, and ſo became the firſt Navigators and Merchants in the World that we read of, and in time grew a moſt wealthy and powerful Nation.

Spain reſiſted the *Romans* near 200 Years, meerly by their Country being then ſo populous; for *Cicero*, reckoning the Strength of ſeveral Nations, ſays, that of *Spain* conſiſted in its Numbers.

No Country can be truly accounted great and powerful by the Extent of its Territory, or Fertility of its Climate, but by the Multitude of its Inhabitants; and rich Soils not well peopled, have been ever a Prey to all Invaders.

Where Countries are thinly Inhabited, the People always grow Proud, Poor, Lazy and Effeminate; Qualities, which never fail to prepare a Nation for Foreign Subjection.

All Men who have made any Computations of that kind, ſeem convinc'd, *England* would naturally bear, and nouriſh, a full third part more of Inhabitants; ſo that, if it were fully Peopled, the value of all Land and Rents would as certainly riſe, as Land and Rents ſet better near a Populous City than at a diſtance from it.

There are many Laws which would invite over to us that Complement of Inhabitants which our Country ſeems to want; and tho' we ſhould get at firſt only the Poorer ſort, yet thoſe Mouths would conſume our Home Product, and thoſe Hands would help us in our Wars; and in Peace, by their Labour, over-pay the Nation for their keeping.

But a Public Regiſtry, and a General Liberty of Conſcience, would bring among us from abroad the very Species of Money, real and intrinſick

trinſick Wealth, Subſtantial Men, and all ſort of Manufactures.

Some People are afraid that Foreigners may take the Bread from the Common People, whom Strangers, by reaſon of their Induſtry and ſpare Living, are able to under-work and under-ſell; And that Foreigners may have, in time, ſtrength enough to awe the Natives. And others believe, That Tolerating all Religions may be hurtful to the Church. But theſe Opinions proceed from a narrowneſs of Mind, not becoming Religious and Wiſe Men.

For God can Protect his own Cauſe in the middle of a thouſand Errors, and variety of Hereſies will but give our Church-Men a more ample Field of ſhewing their Learning and Piety.

The ſame Protection, and the ſame Laws, will give Foreigners the ſame Intereſt, with the Natives, and

in time, probably, the ſame Religion.

And the Induſtrious Frugality of Foreign Handycrafts-Men, will be a good Correction to the Sloth and Luxury of our own Common People.

At a time when Tyranny is ſo much the faſhion round about us, if our Arms were open to receive all the afflicted and oppreſſed part of Mankind, the Goodneſs of our Climate, Mildneſs of our Laws, and the Excellence of our Conſtitution, would invite over to us ſuch multitudes, as would exceedingly add to our Power and Strength, and make us more a Ballance to the greatneſs of *France*.

And with theſe Additions of Strength, Exciſes would be leſs felt by any part of the Kingdom.

But there are many real Lovers of their Country, and Jealous of its Liberties, who object againſt Exciſes, and ſay,

ſay, They will be ſo eaſie and little felt, that the Miniſters, ſome time or other, may be tempted, if ſuch a Revenue were once afoot, to get it ſettled into a perpetuity, or for a long term, and ſo make Parliaments uſeleſs.

They ſay, Land-Taxes, Polls, and Cuſtoms, lye ſo heavy upon the Men of Intereſt and Figure in the Nation, that by ſuch kind of Impoſitions, the Gentlemen of *England* will never enable a King to live without a Parliament.

But Exciſes being an eaſie way of Contributing, inſenſibly paid, and falling chiefly upon the common ſort, they apprehend our Repreſentatives may, ſome time or other, by the Arts and Power of the Court, be prevailed upon to let them paſs into a laſting Supply to the Crown; and they think ſo large a Revenue would make the Prince abſolutely Indepen-

dant of his People, which would quite destroy our Constitution.

'Tis true, some of our former Princes have had designs to Enslave this Country, partly led into those Measures by the Gentries Flattery, and Corruption of their Manners, who have been all along willing enough to Traffick the peoples Rights.

However, the Nation was never yet so deprav'd, but there was a Party strong enough in the House of Commons to preserve the being of Parliaments, which would cease if they should make the Crown rich enough to subsist without them.

This Party will ever, with jealous Eyes, watch the motions of the Court; some, perhaps, only to bring their Abilities and Repute with the People to the better Market; others, to wreak their Discontents, and some out of meer Love to their Country; though

though it may be feared, the Public has but few Friends that are ſo truly upon the ſcore of Vertue and Honeſty.

Theſe will always be ready to make a ſtand in the Houſe of Commons, in caſe, hereafter, the Miniſters ſhould have any deſigns to make Kings Independant on Parliaments.

But in the preſent poſture of Affairs, and in a long proſpect of the future, it is not probable any thing will be Enterpriſed upon Liberty: For there are thoſe, on the other ſide the Water, that would ſufficiently improve, to their advantage, any falſe ſteps that ſhould be made of that nature; and, while our fears of *France* and Popery continue, the ſide that is for keeping the Government within its ancient limits, will have always ſufficient ſtrength and credit in the Nation.

No King, with Deſpotick Power and an Army, could Levy a third part of that Money in this Country, which is now paid in a quiet and legal manner.

If our Kingdom had been under Arbitrary Power, when we broke with *France*, in all probability the Conqueſt of us had not been the Work of two Campagnes; For nothing but Liberty, our Intereſt in the Laws, and Property, could have made us willing to endure ſuch a heavy War, and able to bear its Expence.

The Rights and Liberties of a Free People, are chiefly what we have to oppoſe againſt the Numbers, Wealth, Oeconomy, and Military Skill of *France*.

So that there ſeems the leſs reaſon to fear any breach upon our Conſtitution, becauſe it is as much the Intereſt of the Prince, as our own, to preſerve it.

Nor

Nor can a great Tax of any kind be laid, which will fall ſo eaſie upon the People, as that the entire Body of the Nation will not find it ſelf concern'd to throw it off in Parliament, as ſoon as that Neceſſity ceaſes which firſt brought it on.

All Taxes whatſoever, are in their laſt reſort a Charge upon Land; and though Exciſes will affect Land in no degree like Taxes that Charge it directly, yet Exciſes will always lye ſo heavily upon the Landed Men, as to make them concern'd in Parliament, to continue ſuch Duties no longer than the Neceſſity of the War continues.

Beſides, when 'tis ſaid Exciſes are eaſie, 'tis in reſpect of other Taxes, and in regard they Charge every individual Man more equally than other Impoſitions: For all *Ways and Means* whatſoever, that raiſe great Sums, and drein the Country of Money,

are

are, and ever will be, thought burthenſome to the whole.

And though the Dangers which threaten from Abroad, have made us willing to raiſe ſuch great Sums, as for theſe late Years have been Levied in *England*, yet all Men know, that in Times of Peace, they are far above the Value, Wealth and Power of this Country, and cannot be continued, nor under any head whatſoever paid a long ſpace, without depriving the People of that Stock which ſhould carry on their Labour, Trade, and Manufacture, and conſequently, introducing Univerſal Poverty.

So that there ſeems little reaſon to fear the Gentlemen in Parliament can ever be prevail'd upon to make Excifes a ſtanding Revenue.

There are other Taxes, that probably, in their conſequence, may prove more dangerous to Liberty than Excifes.

The

The Rights of the People are ſafe ſo long as we preſerve Parliaments; and while that Poſt is ſecure, and well guarded, we are out of danger; our felicity being ſuch, That we cannot be undone, but by our ſelves, and by our own conſent.

Thoſe Kings who have deſign'd the ſubverting of our Laws, by force and open War, as King *John*, *Harry* the Third, *Edward* and *Richard* the 2d, could never prevail; on the contrary, their attempts did end in procuring to the Nation more ample Charters of Freedom.

But thoſe Princes have been more likely, and nearer to compaſs their ends, who have had the Art to undermine our Priviledges by corrupting Parliaments.

And nothing can ſooner diſpoſe the Gentry to that Corruption, and put them more in the power of the Court, than ſuch heavy Taxes as will make them uneaſie in their Fortunes.

And

And the Subversion of most free Governments that we read of, has happen'd when the Gentry has been Ambitious, and overwhelm'd with Debts, and press'd with too great Necessities.

If these high Land-Taxes, are long continued in a Country so little given to Thrift as ours, the Landed Men must inevitably be driven into the Hands of Scriveners, Citizens, and Usurers, except some few of the most wary Families.

And in such a case, the Country Gentlemen would still preserve the Interest of being chosen into the Parliament for a time, because they would hold their Estates till they are evicted out of them by Law, or forc'd to sell to their Creditors, who, indeed, are the true Owners.

Now can there in the World, be a circumstance more dangerous to the Liberty of a Nation, than to have the real Right, Interest, and

Property

Property of Land, in one Hand, and the Power of being choſen into Parliament in another?

To preſerve the Rights of this Nation, we ſhould be Repreſented by ſuch as have the greateſt ſhare in Property.

And yet if theſe high Land-Taxes ſhould laſt any conſiderable time, the real Property of Land will belong to the Bankers and Uſurers, and we ſhall be in a great meaſure Repreſented by ſuch as have only the name and ſhow of Eſtates.

And 'tis left to the Conſideration of any Impartial Man, whither ſuch a Parliament would not be entirely in the Power, and at the Devotion of the Court: And whither Liberty would not be thereby more endanger'd, than by making Excifes a Fond of Revenue for this War.

When the People grow once ſo degenerate, as to ſurrender the Rights of the Nation, there is no ward againſt

ſuch

such Corruption; and a Parliament that would consent to continue Excises, beyond the necessities of the War, would give up *Magna Charta*, or settle the present Land-Taxes into a perpetuity upon the Crown. But 'tis hoped there are not hands enow in this Country, to help a few Flatterers in the pulling down the Fences of our Liberties, and to promote a design that would as well ruin the King as his People.

If an Honorable and Safe Peace be so much in our Power as some Men imagine, there will be no occasion of new *Ways and Means* of supplying the Government.

But if we are so jealous of our Trade, and Maratime Interest, as to desire the War may be continued, till the Naval Power of *France* be a little humbled and broken, then it will import us to think on the *Ways and Means* proper for the carrying on a business of difficulty and length.

Upon

Upon the whole matter, it would be much for the Honour and Safety of *England*, if we could bring it about, to anſwer the Years Expence, with the Revenue that ſhall ariſe within the Year; and not to live upon Anticipations, which eat us out with Intereſt-Money, and run the Nation into a long Debt.

All reaſonable Men muſt grant, that if the Government could be otherways ſupplied, it were expedient to let Land breath a little, in order to give the Country Gentlemen opportunity to repair the breaches, which are lately made in their Fortunes.

And in all likelihood, Exciſes might maintain the whole War, if they can be ſo ſettled, as the giving of them may not hazard the Conſtitution.

But if Exciſes are thought dangerous to Liberty, there ſeems good reaſon to believe, that an Aid of

Four

ound upon
nd, and Money, join'd with a Quarterly Poll, and all juſtly and fairly Levied through the whole Kingdom, would near ſupply the preſent Neceſſities.

If *Ariſtides*, *Cimon*, and *Themiſtocles*, or any of the Ancient Worthies, could riſe from the Dead, they would be aſtoniſh'd at our proceedings, and wonder to ſee a Nation, that fights for the Cauſe of Liberty, Tax themſelves partially, and not with due proportion.

'Twas not by ſuch Meaſures, in their Public Aſſemblies, that the *Grecians* ſo long withſtood the *Perſian* Monarchy, but by obſerving, among themſelves, mutual Juſtice and Equality, each Man ſubmitting his private Intereſt and Concerns to the Common Good of his Country; which, 'tis evident, they did in the whole courſe of their Affairs.

F I N I S.